

**COUNTY OF OTTAWA  
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2004

**SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for revenue from specific revenue sources (other than major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

Friend of the Court Fund (2160) - This Fund accounts for the operations of the Friend of the Court including the Co-op Reimbursement Grant, the Medical Support Enforcement Grant, and the 3% Friend of the Court incentive payments established under Act 297 of 1982, Section 2530.

Solid Waste Clean-Up Fund (2271) - This Fund was established to account for monies received from settlement of a claim. The monies are to be used exclusively for the clean-up of the Southwest Ottawa Landfill.

Landfill Tipping Fees Fund (2272) - This Fund was established to account for the County's share of the tipping fee surcharge of Ottawa County Farms landfill starting in 1991 in accordance with an agreement between Ottawa County, Sunset Waste System, Inc., and the Township of Polkton. The monies are to be used for implementation of the Solid Waste Management Plan.

Transportation System Fund (2320) - This Fund is used to account for a grant from the Michigan Department of Transportation to provide public transportation in concentrated areas for persons who are handicapped or who are sixty-five years of age or older.

Planning Commission Fund (2420) - This Fund was established by the County Board under MCLA 125. A planning commission was created to prepare and oversee a County Development Plan relative to the economic, social and physical development of the County.

Infrastructure Fund (2444) - This fund was established by the County Board to provide financial assistance to local units of government for water, sewer, road and bridge projects that are especially unique, non-routine, and out-of-the ordinary.

Homestead Property Tax (2550) - This fund was established as a result of the passage of Public Act 105 of 2003 which provides for the denial of homestead status by local governments, counties and/or State of Michigan. The County's share of interest on tax revenue collected under this statute is to be used solely for the administration of this program, and any unused funds remaining after a period of three years will lapse to the county general fund (MCL 211.7cc, as amended).

**COUNTY OF OTTAWA  
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2004

**SPECIAL REVENUE FUNDS (CONTINUED)**

Register of Deeds Technology Fund (2560) – This Fund was established under Public Act 698 of 2002 to account for newly authorized additional recording fees effective March 31, 2003. The revenue collected is to be spent on technology upgrades.

Stabilization Fund (2570) - This Fund was established to assure the continued solid financial condition of the County in case of an emergency.

Prosecuting Attorney Grants Fund (2601) - This Fund is used to account for monies granted to the County by the State for prosecution against drug offenders.

Community Oriented Policing Services (C.O.P.S.) Funds (2608 and 2610) - These Funds account for Federal monies granted to the townships who contract with the County to improve the long-term ability of local law enforcement agencies public safety through innovative crime prevention, including community policing.

Sheriff 9/30 Grant Programs Fund (2609) - This Fund accounts for miscellaneous grant revenue received by the Sheriff's department from the State for special purpose programs.

Emergency Medical Technician ("EMT") Holland-Park Township Fund (2640) - This Fund is used to account for monies received under contractual agreements with Holland and Park Townships. Ottawa County agrees to provide police protection and emergency medical services to the Townships on a cost-reimbursement basis.

Emergency Medical Technician ("EMT") Georgetown Township Fund (2650) - This Fund is used to account for monies received under contractual agreement with Georgetown Township. The County agrees to provide police protection and emergency medical services to the Township on a cost-reimbursement basis.

Sheriff Road Patrol Fund (2661) - This Fund accounts for monies granted to the County by the State for the purpose of providing additional police supervision of traffic safety and additional patrol of the roads and parks as described in Public Act 416 of 1978.

**COUNTY OF OTTAWA  
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2004

**SPECIAL REVENUE FUNDS (CONTINUED)**

Law Library Fund (2690) - This Fund is used to account for monies received from the Library Penal Fine Fund in accordance with Public Act 18 of 1982 and appropriations from the County for the purpose of maintaining the County's law library.

Workforce Investment Act Funds (2740, 2741, 2742, 2743, 2744, 2748, and 2749) - These Funds are used to account for Federal funds which are received by the County under the Workforce Investment Act. These Funds are targeted for training and employment programs for the under employed and economically disadvantaged citizens.

Grant Programs - Pass Thru Fund (2750) - This Fund is used to account for monies received from State and Federal grants which are passed on to outside agencies through contractual agreements to carry out the grants intended purpose.

Emergency Feeding Fund (2800) - This Fund is used to account for monies received from the State for the purpose of distributing surplus food to the impoverished residents of the County.

Federal Emergency Management Agency Fund (2810) - This Fund is used to account for monies received through the Emergency Food and Shelter National Board program for utility payments to prevent utility disconnection or heating source loss in households that have exhausted all other resources and do not qualify for other Community Action emergency funds.

Community Corrections Fund (2850) - This Fund is used to account for State monies and fees received to enhance the delivery of adult probation services in the County. This fund also receives money from the County for a Domestic Violence Intervention Program.

Community Action Agency Fund (2870) - This Fund is used to account for monies received from the State to be applied to various community programs for the impoverished residents of the County.

Weatherization Fund (2890) - This Fund is used to account for monies received through a State grant which aids in weatherizing homes of the disadvantaged, the elderly and people in the poverty zone.

**COUNTY OF OTTAWA  
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2004

**SPECIAL REVENUE FUNDS (CONTINUED)**

Family Independence Agency Fund (2900) - This Fund is used primarily to account for monies from State and local funding sources and to assist with the welfare program which offers aid to disadvantaged individuals of Ottawa County.

Child Care Funds (2920 and 2921) - These Funds are used to account for foster child care in the County. This encompasses the Ottawa County Detention Center, which is a facility that houses juveniles on a short-term basis. The primary funding comes from the State and a County appropriation which is used to aid children who require placement outside of their home.

Soldiers' and Sailors' Relief Fund (2930) - This Fund is used to account for monies earmarked for indigent veterans and is mandated by State Law.

Veterans Trust Fund (2940) - This fund was established under Section 35.607 of the Compiled laws of 1970. It is used to account for monies received by the State and distributed to needy veterans.

Compensated Absences Fund (2980) - This Fund is used to account for future payments of accumulated sick pay of County employees under the sick days/short and long-term disability plan. This fund is also used to accrue vacation pay.

**DEBT SERVICE FUND**

Building Authority Fund (5690-5693) - This Fund was established to account for the accumulation of resources for payment of principal and interest on bonds issued to finance building projects for the County of Ottawa. Bonds have been issued for the following projects: 1985-Life Consultation Center; 1990-Ottawa County Central Dispatch Authority; 1992-Probate Court/Jail Complex; 1997-Jail addition and Sheriff and Administrative Annex. A portion of the 1985 and 1990 bonds were refunded during 1993. A portion of the 1992 bonds were refunded during 1997. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa.

**COUNTY OF OTTAWA  
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2004

**CAPITAL PROJECTS FUND**

Building Authority Fund (5690-5693) - This Fund was established to account for construction projects of the building authority. Financing is provided by bond proceeds, interest income, and occasionally State grants. This Fund records only those projects funded with bond proceeds. Other capital construction projects funded with cash are reported primarily in the Public Improvement Fund (Special Revenue Fund 2450). Projects at County park facilities are reported in the Parks and Recreation Fund (Special Revenue Fund 2081).

**PERMANENT FUND**

Cemetery Trust Fund (1500) - This Fund was established under State statute to care for cemetery plots of specific individuals who have willed monies in trust to the County for perpetual care of their gravesites.

**COUNTY OF OTTAWA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
December 31, 2004  
(with comparative totals for December 31, 2003)

	Special Revenue					
	Friend of the Court (2160)	Solid Waste Clean-Up (2271)	Landfill Tipping Fees (2272)	Transpor- tation System (2320)	Planning Commission (2420)	Infrastructure (2444)
<u>ASSETS</u>						
Cash and pooled investments		\$7,505,862	\$959,178	\$25,787	\$151,903	\$2,164,074
Investments						
Receivables (net of allowance for estimated uncollectibles):						
Accounts	\$539		55,847			638,751
Due from other funds		139,632				44,087
Due from other governmental units	446,207					
Inventory of supplies						
Total assets	<u>\$446,746</u>	<u>\$7,645,494</u>	<u>\$1,015,025</u>	<u>\$25,787</u>	<u>\$151,903</u>	<u>\$2,846,912</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	\$95,754	\$52,986	\$33,924		\$793	
Due to other funds						
Due to other governmental units						
Due to component units						
Interfund payable	350,992					
Advances from other governmental units						
Deferred revenue						
Advances from other funds						
Total liabilities	<u>446,746</u>	<u>52,986</u>	<u>33,924</u>		<u>793</u>	
Fund balances:						
Reserved for debt service						
Reserved for perpetual care						
Unreserved:						
Designated for infrastructure loans						\$638,751
Designated for register of deeds technology						
Designated for compensated absences						
Undesignated		7,592,508	981,101	\$25,787	151,110	2,208,161
Total fund balances	<u></u>	<u>7,592,508</u>	<u>981,101</u>	<u>25,787</u>	<u>151,110</u>	<u>2,846,912</u>
Total liabilities and fund balances	<u>\$446,746</u>	<u>\$7,645,494</u>	<u>\$1,015,025</u>	<u>\$25,787</u>	<u>\$151,903</u>	<u>\$2,846,912</u>

Special Revenue

Homestead Property Tax (2550)	Register of Deeds Technology (2560)	Stabilization (2570)	Prosecuting Attorney Grants (2601)	COPS Fast- Allendale (2608)	Sheriff 9/30 Grant Programs (2609)	COPS Universal (2610)	EMT Holland - Park Township (2640)	EMT Georgetown Township (2650)
\$42,029	\$372,133	\$7,035,224	\$6,259	\$4,334			\$14,450	\$9,117
						\$24,181		
368			32,587	7,655	\$10,266	126,551	76,641	\$62,983
<u>\$42,397</u>	<u>\$372,133</u>	<u>\$7,035,224</u>	<u>\$38,846</u>	<u>\$11,989</u>	<u>\$10,266</u>	<u>\$150,732</u>	<u>\$91,091</u>	<u>\$72,100</u>
	\$107,173		\$13,754	\$4,203	\$457	\$70,435	\$27,356	\$22,808
					9,809	43,812		
				7,786		35,969	63,735	49,292
	<u>107,173</u>		<u>13,754</u>	<u>11,989</u>	<u>10,266</u>	<u>150,216</u>	<u>91,091</u>	<u>72,100</u>
	264,960							
<u>\$42,397</u>		<u>\$7,035,224</u>	<u>25,092</u>			<u>516</u>		
<u>42,397</u>	<u>264,960</u>	<u>7,035,224</u>	<u>25,092</u>			<u>516</u>		
<u>\$42,397</u>	<u>\$372,133</u>	<u>\$7,035,224</u>	<u>\$38,846</u>	<u>\$11,989</u>	<u>\$10,266</u>	<u>\$150,732</u>	<u>\$91,091</u>	<u>\$72,100</u>

(Continued on next page)

**COUNTY OF OTTAWA**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

December 31, 2004  
(with comparative totals for December 31, 2003)

		Special Revenue				
	Sheriff Road Patrol (2661)	Law Library (2690)	Workforce Investment Act - ACP (2740)	Workforce Investment Act - Youth (2741)	Workforce Investment Act - Adult (2742)	Workforce Investment Act - 6/30 Grant Programs (2743)
<b>ASSETS</b>						
Cash and pooled investments		\$35,281		\$346		\$18,914
Investments						
Receivables (net of allowance for estimated uncollectibles):						
Accounts				35	\$35	1,932
Due from other funds						
Due from other governmental units	\$89,412		\$5,532	49,030	47,419	278,129
Inventory of supplies						
Total assets	<u>\$89,412</u>	<u>\$35,281</u>	<u>\$5,532</u>	<u>\$49,411</u>	<u>\$47,454</u>	<u>\$298,975</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$14,825	\$1,341	\$2,442	\$49,411	\$42,090	\$178,923
Due to other funds						
Due to other governmental units						
Due to component units						
Interfund payable	74,587		2,588		4,853	
Advances from other governmental units						
Deferred revenue						95,485
Advances from other funds						
Total liabilities	<u>89,412</u>	<u>1,341</u>	<u>5,030</u>	<u>49,411</u>	<u>46,943</u>	<u>274,408</u>
Fund balances:						
Reserved for debt service						
Reserved for perpetual care						
Unreserved:						
Designated for infrastructure loans						
Designated for register of deeds technology						
Designated for compensated absences						
Undesignated		33,940	502		511	24,567
Total fund balances		<u>33,940</u>	<u>502</u>		<u>511</u>	<u>24,567</u>
Total liabilities and fund balances	<u>\$89,412</u>	<u>\$35,281</u>	<u>\$5,532</u>	<u>\$49,411</u>	<u>\$47,454</u>	<u>\$298,975</u>

Special Revenue								
Workforce Investment Act - 12/31 Grant Programs (2744)	Workforce Investment Act- 9/30 Grant Programs (2748)	Workforce Investment Act- 3/31 Grant Programs (2749)	Grant Programs - Pass Thru (2750)	Emergency Feeding (2800)	Federal Emergency Management Agency (2810)	Community Corrections (2850)	Community Action Agency (2870)	Weather- ization (2890)
			\$5,771	\$7,713		\$316,947	\$111,641	
	\$213					32,500	947	
\$157,326	398,639	\$13,183	65,456			20,791	10,124	\$78,215
<u>\$157,326</u>	<u>\$398,852</u>	<u>\$13,183</u>	<u>\$71,227</u>	<u>\$7,713</u>	<u>None</u>	<u>\$370,238</u>	<u>\$122,712</u>	<u>\$78,215</u>
\$5,440	\$186,185	\$1,566	\$9,310	\$7,713		\$48,639	\$17,935	\$43,191
	26		\$61,917					
109,053	204,940	11,617						34,189
41,474								667
<u>155,967</u>	<u>391,151</u>	<u>13,183</u>	<u>71,227</u>	<u>7,713</u>		<u>48,639</u>	<u>17,935</u>	<u>78,047</u>
1,359	7,701					321,599	104,777	168
1,359	7,701					321,599	104,777	168
<u>\$157,326</u>	<u>\$398,852</u>	<u>\$13,183</u>	<u>\$71,227</u>	<u>\$7,713</u>	<u>None</u>	<u>\$370,238</u>	<u>\$122,712</u>	<u>\$78,215</u>

(Continued on next page)

**COUNTY OF OTTAWA**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

December 31, 2004  
(with comparative totals for December 31, 2003)

	Special Revenue					
	Family Independence Agency (2900)	Child Care - Probate (2920)	Child Care - Social Services (2921)	Soldiers' and Sailors' Relief (2930)	Veterans Trust (2940)	Compensated Absences (2980)
<b>ASSETS</b>						
Cash and pooled investments	\$596,700	\$1,095,494	\$63,510	\$2,631	\$1,176	\$3,552,753
Investments						
Receivables (net of allowance for estimated uncollectibles):						
Accounts	3,087	4,937				
Due from other funds						63,292
Due from other governmental units	26,137	446,250	4,403			
Inventory of supplies						
<b>Total assets</b>	<b>\$625,924</b>	<b>\$1,546,681</b>	<b>\$67,913</b>	<b>\$2,631</b>	<b>\$1,176</b>	<b>\$3,616,045</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$21,966	\$532,852		\$2,631	\$290	\$15,422
Due to other funds						
Due to other governmental units						
Due to component units						
Interfund payable						
Advances from other governmental units	50,000					
Deferred revenue						
Advances from other funds						
<b>Total liabilities</b>	<b>71,966</b>	<b>532,852</b>		<b>2,631</b>	<b>290</b>	<b>15,422</b>
<b>Fund balances:</b>						
Reserved for debt service						
Reserved for perpetual care						
Unreserved:						
Designated for infrastructure loans						
Designated for register of deeds technology						
Designated for compensated absences						\$2,838,607
Undesignated	553,958	1,013,829	\$67,913		886	762,016
<b>Total fund balances</b>	<b>553,958</b>	<b>1,013,829</b>	<b>67,913</b>		<b>886</b>	<b>3,600,623</b>
<b>Total liabilities and fund balances</b>	<b>\$625,924</b>	<b>\$1,546,681</b>	<b>\$67,913</b>	<b>\$2,631</b>	<b>\$1,176</b>	<b>\$3,616,045</b>

<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Total Nonmajor Governmental Funds</u>	
	Ottawa County Building Authority (5690-5693)	Ottawa County Building Authority (5690-5693)	Cemetery Trust (1500)	2004	2003
Total					
\$24,099,227	\$522,939		\$209 5,770	\$24,622,375 5,770	\$23,820,896 5,770
763,004				763,004	141,544
247,379				247,379	335,019
2,452,936				2,452,936	1,982,403 100
<u>\$27,562,546</u>	<u>\$522,939</u>	<u>None</u>	<u>\$5,979</u>	<u>\$28,091,464</u>	<u>\$26,285,732</u>
\$1,611,815				\$1,611,815	\$1,359,468 10,000
26				26	25,059
61,917				61,917	
846,440				846,440	471,478
206,782				206,782	200,847
137,626				137,626	195,803 2,100
<u>2,864,606</u>				<u>2,864,606</u>	<u>2,264,755</u>
	\$522,939		\$5,770	522,939 5,770	574,806 5,770
638,751				638,751	
264,960				264,960	
2,838,607				2,838,607	2,877,369
20,955,622			209	20,955,831	20,563,032
<u>24,697,940</u>	<u>522,939</u>		<u>5,979</u>	<u>25,226,858</u>	<u>24,020,977</u>
<u>\$27,562,546</u>	<u>\$522,939</u>	<u>None</u>	<u>\$5,979</u>	<u>\$28,091,464</u>	<u>\$26,285,732</u>

(Concluded)

**COUNTY OF OTTAWA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2004  
(with comparative totals for the year ended December 31, 2003)

	Special Revenue					
	Friend of the Court (2160)	Solid Waste Clean-Up (2271)	Landfill Tipping Fees (2272)	Transpor- tation System (2320)	Planning Commission (2420)	Infrastructure (2444)
Revenues:						
Taxes						
Intergovernmental revenues	\$1,945,555			\$44,537		
Charges for services	143,379		\$411,318			\$33,727
Fines and forfeits						
Interest on investments		\$139,632				54,295
Rental income						
Other			10,723		\$75	
Total revenues	<u>2,088,934</u>	<u>139,632</u>	<u>422,041</u>	<u>44,537</u>	<u>75</u>	<u>88,022</u>
Expenditures:						
Current operations:						
Judicial	2,199,432					
General government						
Public safety						
Public works		232,994	468,485	44,537		
Health and welfare						
Community and Economic Development					6,831	
Debt service						
Total expenditures	<u>2,199,432</u>	<u>232,994</u>	<u>468,485</u>	<u>44,537</u>	<u>6,831</u>	
Revenues over (under) expenditures	<u>(110,498)</u>	<u>(93,362)</u>	<u>(46,444)</u>		<u>(6,756)</u>	<u>88,022</u>
Other financing sources (uses):						
Transfers in (out):						
General Fund	110,498				104,726	
Parks and Recreation						
Community Action Agency						
Weatherization						
Total other financing sources (uses)	<u>110,498</u>				<u>104,726</u>	
Special item:						
Contribution to West Michigan Enforcement Team for formation						
Net change in fund balances		(93,362)	(46,444)		97,970	88,022
Fund balances, beginning of year, as restated		7,685,870	1,027,545	25,787	53,140	2,758,890
Fund balances, end of year	<u>None</u>	<u>\$7,592,508</u>	<u>\$981,101</u>	<u>\$25,787</u>	<u>\$151,110</u>	<u>\$2,846,912</u>

Special Revenue

Homestead Property Tax (2550)	Register of Deeds Technology (2560)	Stabilization (2570)	Prosecuting Attorney Grants (2601)	COPS Fast- Allendale (2608)	Sheriff 9/30 Grant Programs (2609)	COPS Universal (2610)	EMT Holland - Park Township (2640)	EMT Georgetown Township (2650)
\$44,529			\$139,000	\$86,740	\$63,799	\$1,164,507	\$754,806	\$608,817
	\$364,233							
368	11,565				422			
			440			70		
44,897	375,798		139,440	86,740	64,221	1,164,577	754,806	608,817
2,500	465,910		159,644	86,740	70,308	1,341,350	754,806	608,817
2,500	465,910		159,644	86,740	70,308	1,341,350	754,806	608,817
42,397	(90,112)		(20,204)		(6,087)	(176,773)		
		\$437,297	17,390		6,087	176,171		
		437,297	17,390		6,087	176,171		
42,397	(90,112)	437,297	(2,814)			(602)		
	355,072	6,597,927	27,906			1,118		
\$42,397	\$264,960	\$7,035,224	\$25,092	None	None	\$516	None	None

(Continued on next page)

**COUNTY OF OTTAWA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2004  
(with comparative totals for the year ended December 31, 2003)

	Special Revenue Funds					
	Sheriff Road Patrol (2661)	Law Library (2690)	Workforce Investment Act - ACP (2740)	Workforce Investment Act - Youth (2741)	Workforce Investment Act - Adult (2742)	Workforce Investment Act - 6/30 Grant Programs (2743)
Revenues:						
Taxes						
Intergovernmental revenues	\$264,444		\$71,704	\$311,243	\$253,503	\$1,344,348
Charges for services						
Fines and forfeits		\$6,500				
Interest on investments						
Rental income						
Other			200			
Total revenues	<u>264,444</u>	<u>6,500</u>	<u>71,904</u>	<u>311,243</u>	<u>253,503</u>	<u>1,344,348</u>
Expenditures:						
Current operations:						
Judicial		22,174				
General government						
Public safety	267,206					
Public works						
Health and welfare			71,702	311,243	253,503	1,345,382
Community and Economic Development						
Debt service						
Total expenditures	<u>267,206</u>	<u>22,174</u>	<u>71,702</u>	<u>311,243</u>	<u>253,503</u>	<u>1,345,382</u>
Revenues over (under) expenditures	<u>(2,762)</u>	<u>(15,674)</u>	<u>202</u>			<u>(1,034)</u>
Other financing sources (uses):						
Transfers in (out):						
General Fund	2,762	26,500				
Parks and Recreation						
Community Action Agency						
Weatherization						
Total other financing sources (uses)	<u>2,762</u>	<u>26,500</u>				
Special item:						
Contribution to West Michigan Enforcement Team for formation						
Net change in fund balances		10,826	202			(1,034)
Fund balances, beginning of year, as restated		<u>23,114</u>	<u>300</u>		<u>511</u>	<u>25,601</u>
Fund balances, end of year	<u>None</u>	<u>\$33,940</u>	<u>\$502</u>	<u>None</u>	<u>\$511</u>	<u>\$24,567</u>

Special Revenue								
Workforce Investment Act - 12/31 Grant Programs (2744)	Workforce Investment Act - 9/30 Grant Programs (2748)	Workforce Investment Act - 3/31 Grant Programs (2749)	Grant Programs - Pass Thru (2750)	Emergency Feeding (2800)	Federal Emergency Management Agency (2810)	Community Corrections (2850)	Community Action Agency (2870)	Weather- ization (2890)
\$169,818 2,230	\$1,470,599	\$43,700	\$443,019	\$44,164	\$4,400	\$290,264 208,059	\$313,697	\$246,372
24,641	632					7,129	26,459	
196,689	1,471,231	43,700	443,019	44,164	4,400	505,452	340,156	246,372
			75,000			1,001,639		
			54,730					
196,231	1,463,530	43,700		44,164	4,400		372,593	247,311
			331,350					
196,231	1,463,530	43,700	461,080	44,164	4,400	1,001,639	372,593	247,311
458	7,701		(18,061)			(496,187)	(32,437)	(939)
			18,061			405,241	29,000	
							(939)	
								939
			18,061			405,241	28,061	939
458	7,701					(90,946)	(4,376)	
901						412,545	109,153	168
\$1,359	\$7,701	None	None	None	None	\$321,599	\$104,777	\$168

(Continued on next page)

**COUNTY OF OTTAWA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2004  
(with comparative totals for the year ended December 31, 2003)

	Family Independence Agency (2900)	Child Care - Probate (2920)	Child Care - Social Services (2921)	Soldiers' and Sailors' Relief (2930)	Veterans Trust (2940)	Compensated Absences (2980)
Revenues:						
Taxes						
Intergovernmental revenues	\$300,341	\$2,268,490	\$16,870		\$18,230	
Charges for services	36,420					\$189,079
Fines and forfeits						
Interest on investments						63,292
Rental income						
Other	726	230,582				
Total revenues	337,487	2,499,072	16,870		18,230	252,371
Expenditures:						
Current operations:						
Judicial						
General government						254,204
Public safety						
Public works						
Health and welfare	990,147	5,655,059	33,741	\$97,094	18,152	
Community and Economic Development						
Debt service						
Total expenditures	990,147	5,655,059	33,741	97,094	18,152	254,204
Revenues over (under) expenditures	(652,660)	(3,155,987)	(16,871)	(97,094)	78	(1,833)
Other financing sources (uses):						
Transfers in (out):						
General Fund	683,127	4,023,408	23,250	97,094		
Parks and Recreation						
Community Action Agency						
Weatherization						
Total other financing sources (uses)	683,127	4,023,408	23,250	97,094		
Special item:						
Contribution to West Michigan Enforcement Team for formation						
Net change in fund balances	30,467	867,421	6,379		78	(1,833)
Fund balances, beginning of year, as restated	523,491	146,408	61,534		808	3,602,456
Fund balances, end of year	\$553,958	\$1,013,829	\$67,913	None	\$886	\$3,600,623

Special Revenue	Debt Service Ottawa County Building Authority (5690-5693)	Capital Projects Ottawa County Building Authority (5690-5693)	Permanent Cemetery Trust (1500)	Total Nonmajor Governmental Funds	
Total				2004	2003
\$44,529				\$44,529	
12,682,967				12,682,967	\$10,653,252
1,388,445				1,388,445	1,376,656
6,500				6,500	6,500
269,574	\$4,573		\$53	274,200	340,027
	2,243,461			2,243,461	2,351,754
301,677				301,677	396,099
14,693,692	2,248,034		53	16,941,779	15,124,288
3,298,245				3,298,245	3,048,628
882,258				882,258	241,278
3,183,957				3,183,957	3,330,353
746,016				746,016	1,221,486
11,147,952				11,147,952	9,616,623
338,181				338,181	19,140
	2,299,901			2,299,901	2,305,822
19,596,609	2,299,901			21,896,510	19,783,330
(4,902,917)	(51,867)		53	(4,954,731)	(4,659,042)
6,160,612				6,160,612	5,276,754
(939)				(939)	(965,000)
939				939	
6,160,612				6,160,612	4,311,754
					(481,329)
1,257,695	(51,867)		53	1,205,881	(828,617)
23,440,245	574,806		5,926	24,020,977	24,849,594
\$24,697,940	\$522,939	None	\$5,979	\$25,226,858	\$24,020,977

(Concluded)

**COUNTY OF OTTAWA**

**FRIEND OF THE COURT SPECIAL REVENUE FUND (2160) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$1,587,368	\$2,045,445	\$1,945,555	(\$99,890)	\$1,348,826
Charges for services	179,250	179,250	143,379	(35,871)	172,979
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>1,766,618</b>	<b>2,224,695</b>	<b>2,088,934</b>	<b>(135,761)</b>	<b>1,521,805</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	1,870,792	1,941,574	1,866,580	74,994	1,700,516
Supplies	132,734	131,503	74,330	57,173	118,075
Other services and charges	323,119	304,234	258,522	45,712	281,449
Capital outlay					
<b>Total expenditures</b>	<b>2,326,645</b>	<b>2,377,311</b>	<b>2,199,432</b>	<b>177,879</b>	<b>2,100,040</b>
<b>Revenues over (under) expenditures</b>	<b>(560,027)</b>	<b>(152,616)</b>	<b>(110,498)</b>	<b>42,118</b>	<b>(578,235)</b>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	560,027	152,616	110,498	(42,118)	578,235
<b>Total other financing sources (uses)</b>	<b>560,027</b>	<b>152,616</b>	<b>110,498</b>	<b>(42,118)</b>	<b>578,235</b>
<b>Net change in fund balance</b>					
<b>Fund balance, beginning of year</b>					
<b>Fund balance, end of year</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>

**COUNTY OF OTTAWA**

**SOLID WASTE CLEAN-UP SPECIAL REVENUE FUND (2271) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues					
Charges for services					
Interest on investments	\$401,869	\$401,869	\$139,632	(\$262,237)	\$187,187
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>401,869</b>	<b>401,869</b>	<b>139,632</b>	<b>(262,237)</b>	<b>187,187</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services					
Supplies					
Other services and charges	213,000	213,000	172,543	40,457	171,791
Capital outlay	169,000	169,000	60,451	108,549	233,577
<b>Total expenditures</b>	<b>382,000</b>	<b>382,000</b>	<b>232,994</b>	<b>149,006</b>	<b>405,368</b>
<b>Revenues over (under) expenditures</b>	<b>19,869</b>	<b>19,869</b>	<b>(93,362)</b>	<b>(113,231)</b>	<b>(218,181)</b>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
<b>Total other financing sources (uses)</b>					
<b>Net change in fund balance</b>	<b>19,869</b>	<b>19,869</b>	<b>(93,362)</b>	<b>(113,231)</b>	<b>(218,181)</b>
<b>Fund balance, beginning of year, as restated</b>	<b>7,685,870</b>	<b>7,685,870</b>	<b>7,685,870</b>		<b>7,904,051</b>
<b>Fund balance, end of year</b>	<b>\$7,705,739</b>	<b>\$7,705,739</b>	<b>\$7,592,508</b>	<b>(\$113,231)</b>	<b>\$7,685,870</b>

**COUNTY OF OTTAWA**

**LANDFILL TIPPING FEES SPECIAL REVENUE FUND (2272) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues					
Charges for services	\$454,000	\$454,000	\$411,318	(\$42,682)	\$417,582
Interest on investments					
Licenses and permits					
Rental income					
Other	43,500	11,500	10,723	(777)	4,588
Total revenues	497,500	465,500	422,041	(43,459)	422,170
<b>Expenditures:</b>					
Current operations:					
Personnel services	141,964	212,124	148,888	63,236	128,542
Supplies	15,950	16,150	21,339	(5,189)	10,864
Other services and charges	266,966	280,562	155,048	125,514	193,970
Capital outlay		195,000	143,210	51,790	438,205
Total expenditures	424,880	703,836	468,485	235,351	771,581
Revenues over (under) expenditures	72,620	(238,336)	(46,444)	191,892	(349,411)
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance	72,620	(238,336)	(46,444)	191,892	(349,411)
Fund balance, beginning of year	1,027,545	1,027,545	1,027,545		1,376,956
Fund balance, end of year	<u>\$1,100,165</u>	<u>\$789,209</u>	<u>\$981,101</u>	<u>\$191,892</u>	<u>\$1,027,545</u>

**COUNTY OF OTTAWA**

**TRANSPORTATION SYSTEM SPECIAL REVENUE FUND (2320) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$44,537	\$44,537	\$44,537		\$44,537
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	44,537	44,537	44,537		44,537
<b>Expenditures:</b>					
Current operations:					
Personnel services					
Supplies					
Other services and charges	44,537	44,537	44,537		44,537
Capital outlay					
Total expenditures	44,537	44,537	44,537		44,537
Revenues over (under) expenditures					
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance					
Fund balance, beginning of year	25,787	25,787	25,787		25,787
Fund balance, end of year	\$25,787	\$25,787	\$25,787	None	\$25,787

**COUNTY OF OTTAWA**

**PLANNING COMMISSION SPECIAL REVENUE FUND (2420) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$25,000	\$25,000		(\$25,000)	
Charges for services	\$800	\$1,600		(\$1,600)	
Interest on investments					
Licenses and permits					
Rental income					
Other		76	\$75	(1)	\$876
<b>Total revenues</b>	<b>25,800</b>	<b>26,676</b>	<b>75</b>	<b>(26,601)</b>	<b>876</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	1,123	1,123	546	577	732
Supplies	9,161	5,485	4,207	1,278	9,188
Other services and charges	120,242	118,035	2,078	115,957	9,220
Capital outlay					
<b>Total expenditures</b>	<b>130,526</b>	<b>124,643</b>	<b>6,831</b>	<b>117,812</b>	<b>19,140</b>
<b>Revenues over (under) expenditures</b>	<b>(104,726)</b>	<b>(97,967)</b>	<b>(6,756)</b>	<b>91,211</b>	<b>(18,264)</b>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	104,726	104,726	104,726		14,314
<b>Total other financing sources (uses)</b>	<b>104,726</b>	<b>104,726</b>	<b>104,726</b>		<b>14,314</b>
<b>Net change in fund balance</b>		<b>6,759</b>	<b>97,970</b>	<b>91,211</b>	<b>(3,950)</b>
<b>Fund balance, beginning of year</b>	<b>53,140</b>	<b>53,140</b>	<b>53,140</b>		<b>57,090</b>
<b>Fund balance, end of year</b>	<b>\$53,140</b>	<b>\$59,899</b>	<b>\$151,110</b>	<b>\$91,211</b>	<b>\$53,140</b>

**COUNTY OF OTTAWA**

**INFRASTRUCTURE SPECIAL REVENUE FUND (2444) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues					
Charges for services	\$33,727	\$33,727	\$33,727		\$75,025
Interest on investments	132,496	132,496	54,295	(\$78,201)	65,956
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>166,223</b>	<b>166,223</b>	<b>88,022</b>	<b>(78,201)</b>	<b>140,981</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services					
Supplies					
Other services and charges					
Capital outlay					
<b>Total expenditures</b>					
<b>Revenues over (under) expenditures</b>	<b>166,223</b>	<b>166,223</b>	<b>88,022</b>	<b>(78,201)</b>	<b>140,981</b>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
Infrastructure					(965,000)
<b>Total other financing sources (uses)</b>					<b>(965,000)</b>
<b>Net change in fund balance</b>	<b>166,223</b>	<b>166,223</b>	<b>88,022</b>	<b>(78,201)</b>	<b>(824,019)</b>
<b>Fund balance, beginning of year</b>	<b>2,758,890</b>	<b>2,758,890</b>	<b>2,758,890</b>		<b>3,582,909</b>
<b>Fund balance, end of year</b>	<b>\$2,925,113</b>	<b>\$2,925,113</b>	<b>\$2,846,912</b>	<b>(\$78,201)</b>	<b>\$2,758,890</b>

**COUNTY OF OTTAWA**

**HOMESTEAD PROPERTY TAX SPECIAL REVENUE FUND (2550) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2003 Actual</u>
Revenues:					
Taxes		\$50,000	\$44,529	(\$5,471)	
Intergovernmental revenues					
Charges for services					
Interest on investments			368	368	
Licenses and permits					
Rental income					
Other					
Total revenues		<u>50,000</u>	<u>44,897</u>	<u>(5,103)</u>	
Expenditures:					
Personnel services					
Supplies		2,500	2,500		
Other services and charges					
Capital outlay					
Total expenditures		<u>2,500</u>	<u>2,500</u>		
Revenues over (under) expenditures		<u>47,500</u>	<u>42,397</u>	<u>(5,103)</u>	
Other financing sources (uses):					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance		47,500	42,397	(5,103)	
Fund balance, beginning of year					
Fund balance, end of year	<u>None</u>	<u>\$47,500</u>	<u>\$42,397</u>	<u>(\$5,103)</u>	<u>None</u>

**COUNTY OF OTTAWA**

**REGISTER OF DEEDS TECHNOLOGY SPECIAL REVENUE FUND (2560) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Amended Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenues					
Charges for services	\$400,000	\$400,000	\$364,233	(\$35,767)	\$418,287
Interest on investments			11,565	11,565	
Licenses and permits					
Rental income					
Other					
Total revenues	400,000	400,000	375,798	(24,202)	418,287
Expenditures:					
Personnel services		4,260	4,240	20	
Supplies		1,456	799	657	
Other services and charges	400,000	425,438	460,871	(35,433)	63,215
Capital outlay					
Total expenditures	400,000	431,154	465,910	(34,756)	63,215
Revenues over (under) expenditures		(31,154)	(90,112)	(58,958)	355,072
Other financing sources (uses):					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance		(31,154)	(90,112)	(58,958)	355,072
Fund balance, beginning of year	355,072	355,072	355,072		
Fund balance, end of year	<u>\$355,072</u>	<u>\$323,918</u>	<u>\$264,960</u>	<u>(\$58,958)</u>	<u>\$355,072</u>

**COUNTY OF OTTAWA**

**STABILIZATION SPECIAL REVENUE FUND (2570) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues					
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>					
<b>Expenditures:</b>					
Current operations:					
Personnel services					
Supplies					
Other services and charges					
Capital outlay					
<b>Total expenditures</b>					
<b>Revenues over (under) expenditures</b>					
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	\$437,297	\$437,297	\$437,297		\$366,828
<b>Total other financing sources (uses)</b>	437,297	437,297	437,297		366,828
<b>Net change in fund balance</b>	437,297	437,297	437,297		366,828
<b>Fund balance, beginning of year</b>	6,597,927	6,597,927	6,597,927		6,231,099
<b>Fund balance, end of year</b>	<u>\$7,035,224</u>	<u>\$7,035,224</u>	<u>\$7,035,224</u>	<u>None</u>	<u>\$6,597,927</u>

**COUNTY OF OTTAWA**

**PROSECUTING ATTORNEY GRANTS SPECIAL REVENUE FUND (2601) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$139,000	\$139,000	\$139,000		\$132,300
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other	400	440	440		404
<b>Total revenues</b>	<b>139,400</b>	<b>139,440</b>	<b>139,440</b>		<b>132,704</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	138,736	140,507	140,342	\$165	125,835
Supplies	12,504	14,076	14,130	(54)	11,491
Other services and charges	5,550	5,303	5,172	131	4,863
Capital outlay					
<b>Total expenditures</b>	<b>156,790</b>	<b>159,886</b>	<b>159,644</b>	<b>242</b>	<b>142,189</b>
<b>Revenues over (under) expenditures</b>	<b>(17,390)</b>	<b>(20,446)</b>	<b>(20,204)</b>	<b>242</b>	<b>(9,485)</b>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	17,390	17,390	17,390		9,487
<b>Total other financing sources (uses)</b>	<b>17,390</b>	<b>17,390</b>	<b>17,390</b>		<b>9,487</b>
<b>Net change in fund balance</b>		<b>(3,056)</b>	<b>(2,814)</b>	<b>242</b>	<b>2</b>
<b>Fund balance, beginning of year</b>	<b>27,906</b>	<b>27,906</b>	<b>27,906</b>		<b>27,904</b>
<b>Fund balance, end of year</b>	<b>\$27,906</b>	<b>\$24,850</b>	<b>\$25,092</b>	<b>\$242</b>	<b>\$27,906</b>

**COUNTY OF OTTAWA**

**COPS FAST - ALLENDALE SPECIAL REVENUE FUND (2608) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$93,431	\$90,466	\$86,740	(\$3,726)	\$84,339
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>93,431</b>	<b>90,466</b>	<b>86,740</b>	<b>(3,726)</b>	<b>84,339</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	78,022	75,732	72,571	3,161	68,372
Supplies	1,000	652	431	221	3,702
Other services and charges	14,409	14,082	13,738	344	12,265
Capital outlay					
<b>Total expenditures</b>	<b>93,431</b>	<b>90,466</b>	<b>86,740</b>	<b>3,726</b>	<b>84,339</b>
<b>Revenues over (under) expenditures</b>					
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
<b>Total other financing sources (uses)</b>					
<b>Net change in fund balance</b>					
<b>Fund balance, beginning of year</b>					
<b>Fund balance, end of year</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>

**COUNTY OF OTTAWA**

**SHERIFF 9/30 GRANT PROGRAMS SPECIAL REVENUE FUND (2609) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$18,795	\$70,649	\$63,799	(\$6,850)	\$156,249
Charges for services					
Interest on investments			422	422	2,050
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>18,795</b>	<b>70,649</b>	<b>64,221</b>	<b>(6,428)</b>	<b>158,299</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	18,795	28,512	21,144	7,368	24,773
Supplies		49,315	49,164	151	72,919
Other services and charges					20,382
Capital outlay					47,403
<b>Total expenditures</b>	<b>18,795</b>	<b>77,827</b>	<b>70,308</b>	<b>7,519</b>	<b>165,477</b>
<b>Revenues over (under) expenditures</b>		<b>(7,178)</b>	<b>(6,087)</b>	<b>1,091</b>	<b>(7,178)</b>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund		7,178	6,087	(1,091)	7,178
<b>Total other financing sources (uses)</b>		<b>7,178</b>	<b>6,087</b>	<b>(1,091)</b>	<b>7,178</b>
<b>Net change in fund balance</b>					
<b>Fund balance, beginning of year</b>					
<b>Fund balance, end of year</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>

**COUNTY OF OTTAWA**

**COPS UNIVERSAL SPECIAL REVENUE FUND (2610) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$1,264,832	\$1,273,561	\$1,164,507	(\$109,054)	\$1,190,118
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other	3,000	3,000	70	(2,930)	44
Total revenues	1,267,832	1,276,561	1,164,577	(111,984)	1,190,162
<b>Expenditures:</b>					
Current operations:					
Personnel services	1,243,100	1,240,314	1,130,547	109,767	1,081,520
Supplies	28,900	25,437	18,019	7,418	23,599
Other services and charges	189,678	204,911	192,784	12,127	197,633
Capital outlay					
Total expenditures	1,461,678	1,470,662	1,341,350	129,312	1,302,752
Revenues over (under) expenditures	(193,846)	(194,101)	(176,773)	17,328	(112,590)
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	193,846	194,101	176,171	(17,930)	108,116
Total other financing sources (uses)	193,846	194,101	176,171	(17,930)	108,116
Net change in fund balance			(602)	(602)	(4,474)
Fund balance, beginning of year	1,118	1,118	1,118		5,592
Fund balance, end of year	\$1,118	\$1,118	\$516	(\$602)	\$1,118

**COUNTY OF OTTAWA**

**EMT HOLLAND-PARK TOWNSHIP SPECIAL REVENUE FUND (2640) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$764,818	\$780,441	\$754,806	(\$25,635)	\$704,295
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>764,818</b>	<b>780,441</b>	<b>754,806</b>	<b>(25,635)</b>	<b>704,295</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	686,093	697,751	674,850	22,901	628,152
Supplies	12,600	14,262	14,066	196	7,935
Other services and charges	66,125	68,428	65,890	2,538	68,208
Capital outlay					
<b>Total expenditures</b>	<b>764,818</b>	<b>780,441</b>	<b>754,806</b>	<b>25,635</b>	<b>704,295</b>
<b>Revenues over (under) expenditures</b>					
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
<b>Total other financing sources (uses)</b>					
<b>Net change in fund balance</b>					
<b>Fund balance, beginning of year</b>					
<b>Fund balance, end of year</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>

**COUNTY OF OTTAWA**

**EMT GEORGETOWN TOWNSHIP SPECIAL REVENUE FUND (2650) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				
	Original Budget	Final Amended Budget	Actual	Variance	2003 Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$591,504	\$625,729	\$608,817	(\$16,912)	\$553,846
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<u>591,504</u>	<u>625,729</u>	<u>608,817</u>	<u>(16,912)</u>	<u>553,846</u>
<b>Expenditures:</b>					
Current operations:					
Personnel services	521,576	529,426	518,575	10,851	476,950
Supplies	15,589	16,035	11,818	4,217	12,729
Other services and charges	54,339	80,268	78,424	1,844	64,167
Capital outlay					
<b>Total expenditures</b>	<u>591,504</u>	<u>625,729</u>	<u>608,817</u>	<u>16,912</u>	<u>553,846</u>
<b>Revenues over (under) expenditures</b>					
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
<b>Total other financing sources (uses)</b>					
<b>Net change in fund balance</b>					
<b>Fund balance, beginning of year</b>					
<b>Fund balance, end of year</b>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>

**COUNTY OF OTTAWA**

**SHERIFF ROAD PATROL SPECIAL REVENUE FUND (2661) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$264,444	\$264,444	\$264,444		\$233,987
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>264,444</b>	<b>264,444</b>	<b>264,444</b>		<b>233,987</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	226,614	224,114	203,961	\$20,153	204,145
Supplies	4,800	6,300	10,137	(3,837)	1,737
Other services and charges	33,030	34,030	33,516	514	28,105
Capital outlay			19,592	(19,592)	
<b>Total expenditures</b>	<b>264,444</b>	<b>264,444</b>	<b>267,206</b>	<b>(2,762)</b>	<b>233,987</b>
Revenues over (under) expenditures			(2,762)	(2,762)	
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund			2,762	2,762	
<b>Total other financing sources (uses)</b>			<b>2,762</b>	<b>2,762</b>	
Net change in fund balance					
Fund balance, beginning of year					
Fund balance, end of year	None	None	None	None	None

**COUNTY OF OTTAWA**

**LAW LIBRARY SPECIAL REVENUE FUND (2690) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues					
Charges for services					
Fines and forfeits	\$6,500	\$6,500	\$6,500		\$6,500
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>		<u>6,500</u>
<b>Expenditures:</b>					
Current operations:					
Personnel services					
Supplies	33,000	33,000	22,174	\$10,826	30,109
Other services and charges					
Capital outlay					
<b>Total expenditures</b>	<u>33,000</u>	<u>33,000</u>	<u>22,174</u>	<u>10,826</u>	<u>30,109</u>
<b>Revenues over (under) expenditures</b>	<u>(26,500)</u>	<u>(26,500)</u>	<u>(15,674)</u>	<u>10,826</u>	<u>(23,609)</u>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	26,500	26,500	26,500		26,500
<b>Total other financing sources (uses)</b>	<u>26,500</u>	<u>26,500</u>	<u>26,500</u>		<u>26,500</u>
<b>Net change in fund balance</b>			<u>10,826</u>	<u>10,826</u>	<u>2,891</u>
<b>Fund balance, beginning of year</b>	<u>23,114</u>	<u>23,114</u>	<u>23,114</u>		<u>20,223</u>
<b>Fund balance, end of year</b>	<u><u>\$23,114</u></u>	<u><u>\$23,114</u></u>	<u><u>\$33,940</u></u>	<u><u>\$10,826</u></u>	<u><u>\$23,114</u></u>

**COUNTY OF OTTAWA**

**WORKFORCE INVESTMENT ACT - ADMINISTRATIVE COST POOL SPECIAL REVENUE FUND (2740) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2004  
(with comparative actual amounts for the year ended June 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$166,791	\$184,061	\$71,704	(\$112,357)	\$69,106
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other		200	200		300
<b>Total revenues</b>	<b>166,791</b>	<b>184,261</b>	<b>71,904</b>	<b>(112,357)</b>	<b>69,406</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	131,256	136,326	50,199	86,127	49,430
Supplies	4,128	4,628	3,029	1,599	3,685
Other services and charges	31,407	43,307	18,474	24,833	16,291
Capital outlay					
<b>Total expenditures</b>	<b>166,791</b>	<b>184,261</b>	<b>71,702</b>	<b>112,559</b>	<b>69,406</b>
Revenues over (under) expenditures			202	202	
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
<b>Total other financing sources (uses)</b>					
Net change in fund balance			202	202	
Fund balance, beginning of year	300	300	300		300
Fund balance, end of year	<u>\$300</u>	<u>\$300</u>	<u>\$502</u>	<u>\$202</u>	<u>\$300</u>

**COUNTY OF OTTAWA**

**WORKFORCE INVESTMENT ACT - YOUTH SPECIAL REVENUE FUND (2741) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2004  
(with comparative actual amounts for the year ended June 30, 2003)

	2004				
	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2003 Actual</u>
<b>Revenues:</b>					
Intergovernmental revenues	\$382,477	\$398,693	\$311,243	(\$87,450)	\$191,440
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<u>382,477</u>	<u>398,693</u>	<u>311,243</u>	<u>(87,450)</u>	<u>191,440</u>
<b>Expenditures:</b>					
Current operations:					
Personnel services	46,722	42,114	41,646	468	21,814
Supplies	3,575	4,324	3,609	715	271
Other services and charges	332,180	352,255	265,988	86,267	169,355
Capital outlay					
<b>Total expenditures</b>	<u>382,477</u>	<u>398,693</u>	<u>311,243</u>	<u>87,450</u>	<u>191,440</u>
<b>Revenues over (under) expenditures</b>					
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
<b>Total other financing sources (uses)</b>					
<b>Net change in fund balance</b>					
<b>Fund balance, beginning of year</b>					
<b>Fund balance, end of year</b>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>

**COUNTY OF OTTAWA**

**WORKFORCE INVESTMENT ACT - ADULT SPECIAL REVENUE FUND (2742) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2004  
(with comparative actual amounts for the year ended June 30, 2003)

	2004				
	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2003 Actual</u>
<b>Revenues:</b>					
Intergovernmental revenues	\$347,313	\$366,953	\$253,503	(\$113,450)	\$131,149
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<u>347,313</u>	<u>366,953</u>	<u>253,503</u>	<u>(113,450)</u>	<u>131,149</u>
<b>Expenditures:</b>					
Current operations:					
Personnel services	43,021	57,976	51,306	6,670	15,913
Supplies	3,065	5,291	4,547	744	184
Other services and charges	301,227	303,686	197,650	106,036	115,073
Capital outlay					
<b>Total expenditures</b>	<u>347,313</u>	<u>366,953</u>	<u>253,503</u>	<u>113,450</u>	<u>131,170</u>
<b>Revenues over (under) expenditures</b>					<u>(21)</u>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
<b>Total other financing sources (uses)</b>					
<b>Net change in fund balance</b>					(21)
<b>Fund balance, beginning of year</b>	<u>511</u>	<u>511</u>	<u>511</u>		<u>532</u>
<b>Fund balance, end of year</b>	<u><u>\$511</u></u>	<u><u>\$511</u></u>	<u><u>\$511</u></u>	<u><u>None</u></u>	<u><u>\$511</u></u>

**COUNTY OF OTTAWA**

**WORKFORCE INVESTMENT ACT - 6/30 GRANT PROGRAMS  
SPECIAL REVENUE FUND (2743) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2004  
(with comparative actual amounts for the year ended June 30, 2003)

	2004				
	Original Budget	Final Amended Budget	Actual	Variance	2003 Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$1,879,244	\$1,982,320	\$1,344,348	(\$637,972)	\$1,032,199
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	<u>1,879,244</u>	<u>1,982,320</u>	<u>1,344,348</u>	<u>(637,972)</u>	<u>1,032,199</u>
<b>Expenditures:</b>					
Current operations:					
Personnel services	165,871	198,725	162,356	36,369	92,785
Supplies	69,093	77,436	39,617	37,819	14,262
Other services and charges	<u>1,644,280</u>	<u>1,706,159</u>	<u>1,143,409</u>	<u>562,750</u>	<u>916,358</u>
Total expenditures	<u>1,879,244</u>	<u>1,982,320</u>	<u>1,345,382</u>	<u>636,938</u>	<u>1,023,405</u>
Revenues over (under) expenditures			<u>(1,034)</u>	<u>(1,034)</u>	<u>8,794</u>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance			(1,034)	(1,034)	8,794
Fund balance, beginning of year	<u>25,601</u>	<u>25,601</u>	<u>25,601</u>		<u>16,807</u>
Fund balance, end of year	<u><u>\$25,601</u></u>	<u><u>\$25,601</u></u>	<u><u>\$24,567</u></u>	<u><u>(\$1,034)</u></u>	<u><u>\$25,601</u></u>

**COUNTY OF OTTAWA**

**WORKFORCE INVESTMENT ACT - 12/31 GRANT PROGRAMS  
SPECIAL REVENUE FUND (2744) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$362,872	\$499,984	\$169,818	(\$330,166)	\$400,051
Charges for services	33,245	33,245	2,230	(31,015)	15,727
Interest on investments					
Licenses and permits					
Rental income					
Other	61,000	61,000	24,641	(36,359)	92,995
Total revenues	457,117	594,229	196,689	(397,540)	508,773
<b>Expenditures:</b>					
Current operations:					
Personnel services	41,156	68,091	41,554	26,537	67,229
Supplies	3,575	4,213	1,899	2,314	9,910
Other services and charges	412,386	531,925	152,778	379,147	423,231
Total expenditures	457,117	604,229	196,231	407,998	500,370
Revenues over (under) expenditures		(10,000)	458	10,458	8,403
<b>Other financing sources (uses):</b>					
Transfers in (out):		10,000		(10,000)	(7,502)
Total other financing sources (uses)		10,000		(10,000)	(7,502)
Net change in fund balance			458	458	901
Fund balance, beginning of year	901	901	901		
Fund balance, end of year	\$901	\$901	\$1,359	\$458	\$901

**COUNTY OF OTTAWA**

**WORKFORCE INVESTMENT ACT-9/30 GRANT PROGRAMS  
SPECIAL REVENUE FUND (2748) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$695,000	\$1,486,594	\$1,470,599	(\$15,995)	\$1,318,758
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other		500	632	132	
Total revenues	695,000	1,487,094	1,471,231	(15,863)	1,318,758
<b>Expenditures:</b>					
Current operations:					
Personnel services	68,573	100,181	99,180	1,001	148,702
Supplies	80,587	146,334	137,254	9,080	70,013
Other services and charges	545,840	1,240,579	1,227,096	13,483	1,100,686
Capital outlay					
Total expenditures	695,000	1,487,094	1,463,530	23,564	1,319,401
Revenues over (under) expenditures			7,701	7,701	(643)
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					643
Total other financing sources (uses)					643
Net change in fund balance			7,701	7,701	
Fund balance, beginning of year					
Fund balance, end of year	None	None	\$7,701	\$7,701	None

**COUNTY OF OTTAWA**

**WORKFORCE INVESTMENT ACT-3/31 GRANT PROGRAMS  
SPECIAL REVENUE FUND (2749) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended March 31, 2004  
(with comparative actual amounts for the year ended March 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$49,021	\$49,021	\$43,700	(\$5,321)	\$28,505
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>49,021</b>	<b>49,021</b>	<b>43,700</b>	<b>(5,321)</b>	<b>28,505</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	9,673	12,222	10,950	1,272	
Supplies	768	358	247	111	97
Other services and charges	38,580	36,441	32,503	3,938	28,408
Capital outlay					
<b>Total expenditures</b>	<b>49,021</b>	<b>49,021</b>	<b>43,700</b>	<b>5,321</b>	<b>28,505</b>
Revenues over (under) expenditures					
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
<b>Total other financing sources (uses)</b>					
Net change in fund balance					
Fund balance, beginning of year					
Fund balance, end of year	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>

**COUNTY OF OTTAWA**

**GRANT PROGRAMS - PASS THRU SPECIAL REVENUE FUND (2750)-  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$765,069	\$526,569	\$443,019	(\$83,550)	\$404,402
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other	2,000	2,000		(2,000)	
Total revenues	767,069	528,569	443,019	(85,550)	404,402
<b>Expenditures:</b>					
Current operations:					
Personnel services	67,142	67,842	45,804	22,038	61,917
Supplies	3,250	2,923	2,302	621	1,711
Other services and charges	722,786	483,913	412,974	70,939	346,913
Capital outlay					
Total expenditures	793,178	554,678	461,080	93,598	410,541
Revenues over (under) expenditures	(26,109)	(26,109)	(18,061)	8,048	(6,139)
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	26,109	26,109	18,061	(8,048)	6,139
Total other financing sources (uses)	26,109	26,109	18,061	(8,048)	6,139
Net change in fund balance					
Fund balance, beginning of year					
Fund balance, end of year	None	None	None	None	None

**COUNTY OF OTTAWA**

**EMERGENCY FEEDING SPECIAL REVENUE FUND (2800) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$33,500	\$45,235	\$44,164	(\$1,071)	\$34,436
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>33,500</b>	<b>45,235</b>	<b>44,164</b>	<b>(1,071)</b>	<b>34,436</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	12,632	8,542	8,522	20	14,740
Supplies	1,157	9,888	9,564	324	2,765
Other services and charges	19,711	26,805	26,078	727	16,931
Capital outlay					
<b>Total expenditures</b>	<b>33,500</b>	<b>45,235</b>	<b>44,164</b>	<b>1,071</b>	<b>34,436</b>
Revenues over (under) expenditures					
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
<b>Total other financing sources (uses)</b>					
Net change in fund balance					
Fund balance, beginning of year					
Fund balance, end of year	None	None	None	None	None

**COUNTY OF OTTAWA**

**FEDERAL EMERGENCY MANAGEMENT AGENCY SPECIAL REVENUE FUND (2810) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				
	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2003 Actual</u>
<b>Revenues:</b>					
Intergovernmental revenues		\$4,400	\$4,400		
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues		<u>4,400</u>	<u>4,400</u>		
<b>Expenditures:</b>					
Current operations:					
Personnel services					
Supplies					
Other services and charges		4,400	4,400		
Capital outlay					
Total expenditures		<u>4,400</u>	<u>4,400</u>		
Revenues over (under) expenditures					
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance					
Fund balance, beginning of year					
Fund balance, end of year	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>

**COUNTY OF OTTAWA**

**COMMUNITY CORRECTIONS SPECIAL REVENUE FUND (2850) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$314,428	\$291,755	\$290,264	(\$1,491)	\$260,155
Charges for services	278,500	277,918	208,059	(69,859)	246,630
Interest on investments					
Licenses and permits					
Rental income					
Other	14,000	11,649	7,129	(4,520)	13,016
<b>Total revenues</b>	<b>606,928</b>	<b>581,322</b>	<b>505,452</b>	<b>(75,870)</b>	<b>519,801</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	681,782	652,006	636,250	15,756	561,182
Supplies	26,495	42,595	39,256	3,339	29,193
Other services and charges	306,405	322,436	326,133	(3,697)	245,074
Capital outlay					
<b>Total expenditures</b>	<b>1,014,682</b>	<b>1,017,037</b>	<b>1,001,639</b>	<b>15,398</b>	<b>835,449</b>
<b>Revenues over (under) expenditures</b>	<b>(407,754)</b>	<b>(435,715)</b>	<b>(496,187)</b>	<b>(60,472)</b>	<b>(315,648)</b>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	415,784	405,241	405,241		357,494
<b>Total other financing sources (uses)</b>	<b>415,784</b>	<b>405,241</b>	<b>405,241</b>		<b>357,494</b>
<b>Net change in fund balance</b>	<b>8,030</b>	<b>(30,474)</b>	<b>(90,946)</b>	<b>(60,472)</b>	<b>41,846</b>
<b>Fund balance, beginning of year</b>	<b>412,545</b>	<b>412,545</b>	<b>412,545</b>		<b>370,699</b>
<b>Fund balance, end of year</b>	<b>\$420,575</b>	<b>\$382,071</b>	<b>\$321,599</b>	<b>(\$60,472)</b>	<b>\$412,545</b>

**COUNTY OF OTTAWA**

**COMMUNITY ACTION AGENCY SPECIAL REVENUE FUND (2870) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$318,504	\$407,789	\$313,697	(\$94,092)	\$279,524
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other	17,500	35,600	26,459	(9,141)	11,299
Total revenues	336,004	443,389	340,156	(103,233)	290,823
<b>Expenditures:</b>					
Current operations:					
Personnel services	216,625	235,184	168,756	66,428	136,367
Supplies	20,187	21,438	14,771	6,667	16,043
Other services and charges	128,192	218,592	189,066	29,526	153,848
Capital outlay					
Total expenditures	365,004	475,214	372,593	102,621	306,258
Revenues over (under) expenditures	(29,000)	(31,825)	(32,437)	(612)	(15,435)
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	29,000	29,000	29,000		29,000
Weatherization			(939)	(939)	
Total other financing sources (uses)	29,000	29,000	28,061	(939)	29,000
Net change in fund balance		(2,825)	(4,376)	(1,551)	13,565
Fund balance, beginning of year	109,153	109,153	109,153		95,588
Fund balance, end of year	<u>\$109,153</u>	<u>\$106,328</u>	<u>\$104,777</u>	<u>(\$1,551)</u>	<u>\$109,153</u>

**COUNTY OF OTTAWA**

**WEATHERIZATION SPECIAL REVENUE FUND (2890) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended March 31, 2004  
(with comparative actual amounts for the year ended March 31, 2003)

	2004				2003 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
<b>Revenues:</b>					
Intergovernmental revenues	\$244,703	\$275,498	\$246,372	(\$29,126)	\$269,229
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other	500	500		(500)	455
<b>Total revenues</b>	<u>245,203</u>	<u>275,998</u>	<u>246,372</u>	<u>(29,626)</u>	<u>269,684</u>
<b>Expenditures:</b>					
Current operations:					
Personnel services	44,998	43,667	41,757	1,910	63,019
Supplies	79,049	77,558	69,030	8,528	104,765
Other services and charges	121,156	154,773	136,524	18,249	101,900
Capital outlay					
<b>Total expenditures</b>	<u>245,203</u>	<u>275,998</u>	<u>247,311</u>	<u>28,687</u>	<u>269,684</u>
Revenues over (under) expenditures			(939)	(939)	
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
Community Action Agency			939	939	
<b>Total other financing sources (uses)</b>			<u>939</u>	<u>939</u>	
Net change in fund balance					
Fund balance, beginning of year	<u>168</u>	<u>168</u>	<u>168</u>		<u>168</u>
Fund balance, end of year	<u><u>\$168</u></u>	<u><u>\$168</u></u>	<u><u>\$168</u></u>	<u>None</u>	<u><u>\$168</u></u>

**COUNTY OF OTTAWA**

**FAMILY INDEPENDENCE AGENCY SPECIAL REVENUE FUND (2900) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$570,000	\$570,000	\$300,341	(\$269,659)	\$430,172
Charges for services	33,604	33,604	36,420	2,816	30,426
Interest on investments					
Licenses and permits					
Rental income					
Other	1,000	1,727	726	(1,001)	822
<b>Total revenues</b>	<b>604,604</b>	<b>605,331</b>	<b>337,487</b>	<b>(267,844)</b>	<b>461,420</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	614,099	612,703	579,905	32,798	559,560
Supplies	562,246	564,369	310,312	254,057	413,879
Other services and charges	111,386	111,386	99,930	11,456	96,367
Capital outlay					
<b>Total expenditures</b>	<b>1,287,731</b>	<b>1,288,458</b>	<b>990,147</b>	<b>298,311</b>	<b>1,069,806</b>
<b>Revenues over (under) expenditures</b>	<b>(683,127)</b>	<b>(683,127)</b>	<b>(652,660)</b>	<b>30,467</b>	<b>(608,386)</b>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	683,127	683,127	683,127		656,258
<b>Total other financing sources (uses)</b>	<b>683,127</b>	<b>683,127</b>	<b>683,127</b>		<b>656,258</b>
<b>Net change in fund balance</b>			<b>30,467</b>	<b>30,467</b>	<b>47,872</b>
<b>Fund balance, beginning of year</b>	<b>523,491</b>	<b>523,491</b>	<b>523,491</b>		<b>475,619</b>
<b>Fund balance, end of year</b>	<b>\$523,491</b>	<b>\$523,491</b>	<b>\$553,958</b>	<b>\$30,467</b>	<b>\$523,491</b>

**COUNTY OF OTTAWA**

**CHILD CARE - PROBATE SPECIAL REVENUE FUND (2920) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
<b>Revenues:</b>					
Intergovernmental revenues	\$2,685,184	\$2,529,886	\$2,268,490	(\$261,396)	\$1,321,803
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other	265,000	238,000	230,582	(7,418)	271,300
Total revenues	2,950,184	2,767,886	2,499,072	(268,814)	1,593,103
<b>Expenditures:</b>					
Current operations:					
Personnel services	2,625,662	2,624,172	2,557,877	66,295	1,786,286
Supplies	208,895	203,473	184,262	19,211	181,552
Other services and charges	4,139,035	3,053,080	2,912,920	140,160	2,564,406
Capital outlay					
Total expenditures	6,973,592	5,880,725	5,655,059	225,666	4,532,244
Revenues over (under) expenditures	(4,023,408)	(3,112,839)	(3,155,987)	(43,148)	(2,939,141)
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	4,023,408	4,023,408	4,023,408		3,085,549
Total other financing sources (uses)	4,023,408	4,023,408	4,023,408		3,085,549
Net change in fund balance		910,569	867,421	(43,148)	146,408
Fund balance, beginning of year	146,408	146,408	146,408		
Fund balance, end of year	\$146,408	\$1,056,977	\$1,013,829	(\$43,148)	\$146,408

**COUNTY OF OTTAWA**

**CHILD CARE - SOCIAL SERVICES SPECIAL REVENUE FUND (2921) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2004  
(with comparative actual amounts for the year ended September 30, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$18,750	\$18,750	\$16,870	(\$1,880)	\$16,802
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>18,750</b>	<b>18,750</b>	<b>16,870</b>	<b>(1,880)</b>	<b>16,802</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services					
Supplies					
Other services and charges	42,000	42,000	33,741	8,259	34,358
Capital outlay					
<b>Total expenditures</b>	<b>42,000</b>	<b>42,000</b>	<b>33,741</b>	<b>8,259</b>	<b>34,358</b>
<b>Revenues over (under) expenditures</b>	<b>(23,250)</b>	<b>(23,250)</b>	<b>(16,871)</b>	<b>6,379</b>	<b>(17,556)</b>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	23,250	23,250	23,250		22,250
<b>Total other financing sources (uses)</b>	<b>23,250</b>	<b>23,250</b>	<b>23,250</b>		<b>22,250</b>
<b>Net change in fund balance</b>			<b>6,379</b>	<b>6,379</b>	<b>4,694</b>
<b>Fund balance, beginning of year</b>	<b>61,534</b>	<b>61,534</b>	<b>61,534</b>		<b>56,840</b>
<b>Fund balance, end of year</b>	<b>\$61,534</b>	<b>\$61,534</b>	<b>\$67,913</b>	<b>\$6,379</b>	<b>\$61,534</b>

**COUNTY OF OTTAWA**

**SOLDIERS' AND SAILORS' RELIEF SPECIAL REVENUE FUND (2930) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				
	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2003 Actual</u>
<b>Revenues:</b>					
Intergovernmental revenues					
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues					
<b>Expenditures:</b>					
Current operations:					
Personnel services					
Supplies					
Other services and charges	\$20,000	\$95,000	\$97,094	(\$2,094)	\$47,312
Capital outlay					
Total expenditures	20,000	95,000	97,094	(2,094)	47,312
Revenues over (under) expenditures	(20,000)	(95,000)	(97,094)	(2,094)	(47,312)
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund	20,000	95,000	97,094	2,094	16,265
Total other financing sources (uses)	20,000	95,000	97,094	2,094	16,265
Net change in fund balance					(31,047)
Fund balance, beginning of year					31,047
Fund balance, end of year	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>

**COUNTY OF OTTAWA**

**VETERANS TRUST SPECIAL REVENUE FUND (2940) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues	\$19,000	\$19,000	\$18,230	(\$770)	\$17,024
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>19,000</b>	<b>19,000</b>	<b>18,230</b>	<b>(770)</b>	<b>17,024</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services					
Supplies					
Other services and charges	19,000	19,000	18,152	848	16,974
Capital outlay					
<b>Total expenditures</b>	<b>19,000</b>	<b>19,000</b>	<b>18,152</b>	<b>848</b>	<b>16,974</b>
<b>Revenues over (under) expenditures</b>			<b>78</b>	<b>78</b>	<b>50</b>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
<b>Total other financing sources (uses)</b>					
<b>Net change in fund balance</b>			<b>78</b>	<b>78</b>	<b>50</b>
<b>Fund balance, beginning of year</b>	<b>808</b>	<b>808</b>	<b>808</b>		<b>758</b>
<b>Fund balance, end of year</b>	<b>\$808</b>	<b>\$808</b>	<b>\$886</b>	<b>\$78</b>	<b>\$808</b>

**COUNTY OF OTTAWA**

**COMPENSATED ABSENCES SPECIAL REVENUE FUND (2980) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues					
Charges for services			\$189,079	\$189,079	
Interest on investments	\$180,000	\$180,000	63,292	(116,708)	\$81,876
Licenses and permits					
Rental income					
Other					
<b>Total revenues</b>	<b>180,000</b>	<b>180,000</b>	<b>252,371</b>	<b>72,371</b>	<b>81,876</b>
<b>Expenditures:</b>					
Current operations:					
Personnel services	71,186	339,723	254,204	85,519	35,874
Supplies					
Other services and charges					
Capital outlay					
<b>Total expenditures</b>	<b>71,186</b>	<b>339,723</b>	<b>254,204</b>	<b>85,519</b>	<b>35,874</b>
<b>Revenues over (under) expenditures</b>	<b>108,814</b>	<b>(159,723)</b>	<b>(1,833)</b>	<b>157,890</b>	<b>46,002</b>
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
<b>Total other financing sources (uses)</b>					
<b>Net change in fund balance</b>	<b>108,814</b>	<b>(159,723)</b>	<b>(1,833)</b>	<b>157,890</b>	<b>46,002</b>
<b>Fund balance, beginning of year, as restated</b>	<b>3,602,456</b>	<b>3,602,456</b>	<b>3,602,456</b>		<b>3,556,454</b>
<b>Fund balance, end of year</b>	<b>\$3,711,270</b>	<b>\$3,442,733</b>	<b>\$3,600,623</b>	<b>\$157,890</b>	<b>\$3,602,456</b>

**COUNTY OF OTTAWA**

**OTTAWA COUNTY BUILDING AUTHORITY DEBT SERVICE FUND (5690 - 5693) -  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Interest on investments	\$3,000	\$4,594	\$4,573	(\$21)	\$2,900
Rental income	2,272,200	2,272,200	2,243,461	(28,739)	2,351,754
<b>Total revenues</b>	<b>2,275,200</b>	<b>2,276,794</b>	<b>2,248,034</b>	<b>(28,760)</b>	<b>2,354,654</b>
<b>Expenditures:</b>					
Principal retirement	1,395,000	1,395,000	1,395,000		1,340,000
Interest and fiscal charges	904,913	904,913	904,901	12	965,822
<b>Total expenditures</b>	<b>2,299,913</b>	<b>2,299,913</b>	<b>2,299,901</b>	<b>12</b>	<b>2,305,822</b>
Revenues over (under) expenditures	(24,713)	(23,119)	(51,867)	(28,748)	48,832
<b>Other financing sources (uses):</b>					
Transfers in (out)					
General Fund					
<b>Total other financing sources (uses)</b>					
Net change in fund balance	(24,713)	(23,119)	(51,867)	(28,748)	48,832
Fund balances, beginning of year	574,806	574,806	574,806		525,974
Fund balances, end of year	<u>\$550,093</u>	<u>\$551,687</u>	<u>\$522,939</u>	<u>(\$28,748)</u>	<u>\$574,806</u>

**COUNTY OF OTTAWA**

**CEMETERY TRUST PERMANENT FUND (1500)  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2004  
(with comparative actual amounts for the year ended December 31, 2003)

	2004				2003
	Original Budget	Final Amended Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenues					
Charges for services					
Interest on investments	\$100	\$100	\$53	(\$47)	\$58
Licenses and permits					
Rental income					
Other					
Total revenues	100	100	53	(47)	58
<b>Expenditures:</b>					
Personnel services					
Supplies					
Other services and charges					
Capital outlay					
Other					
Total expenditures					
Revenues over (under) expenditures	100	100	53	(47)	58
<b>Other financing sources (uses):</b>					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance	100	100	53	(47)	58
Fund balance, beginning of year	\$5,926	5,926	5,926		5,868
Fund balance, end of year	<u>\$6,026</u>	<u>\$6,026</u>	<u>\$5,979</u>	<u>(\$47)</u>	<u>\$5,926</u>

**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2004

Internal Service Funds are established to account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost-reimbursement basis.

Management Information Services Fund (6360) - The Management Information Services Fund is used to account for revenues collected from user departments for service charges to cover the costs incurred in the operation of the department including computer processing time and programming time.

Duplicating Fund (6450) - The Duplicating Fund is used to account for revenues received from user departments and expenses incurred in providing copier services.

Telecommunications Fund (6550) - The Telecommunications Fund is used to account for revenues received from user departments and expenses incurred in providing telephone service.

Equipment Pool Fund (6641) - The Equipment Pool Fund is used to account for revenues collected from user departments for the equipment rental charges to cover the costs incurred to administer the equipment pool fund and depreciation of the equipment.

Protected Self-Funded Insurance Programs Fund (6770) - The Protected Self-Funded Insurance Programs Fund is used to account for the administrative costs associated with managing the self-insured portion of the vehicle protection program, the workers' compensation program, the liability protection program and the property and fire protection program.

Protected Self-Funded Health Fund (6771) - The Protected Self-Funded Health Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded health insurance program, third party administrative expenses and actual health claims paid.

Protected Self-Funded Unemployment Fund (6772) - The protected Self-Funded Unemployment Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded unemployment insurance program, third party administrative expenses and actual unemployment claims paid.

Long-Term Disability Insurance Fund (6775) - The Long-term Disability Insurance Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the long-term disability insurance program and insurance premiums paid.

**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS (CONTINUED)**

FOR THE YEAR ENDED DECEMBER 31, 2004

Protected Self-Funded Dental Insurance Fund (6776) - The Protected Self-Funded Dental Insurance Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded dental insurance program, third party administrative expenses and actual dental claims paid.

Protected Self-Funded Vision Insurance Fund (6777) - The Protected Self-Funded Vision Insurance Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded dental insurance program, third party administrative expenses and actual vision claims paid.

Ottawa County, Michigan Insurance Authority Fund (6780) - The Ottawa County, Michigan Insurance Authority Fund is used to account for insurance coverage and risk management related services to participating public entities pursuant to State of Michigan Act No. 36 of the Public Acts of 1988.

Protected Self-Funded Insurance - Mental Health Fund (6782) - The Protected Self-Funded Insurance - Mental Health Fund is used to account for funds covering risk exposure under the Managed Care Specialty Services Program.

**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**  
December 31, 2004  
(with comparative totals for December 31, 2003)

	Management Information Services (6360)	Duplicating (6450)	Tele- communications (6550)
<b><u>ASSETS</u></b>			
Current assets:			
Cash and pooled investments	\$2,349,646	\$505,137	\$3,684,882
Investments			
Accounts receivable			21,582
Accrued interest on investments			
Due from other governmental units			2,895
Due from other funds	43,553	9,086	66,843
Inventory of supplies	31,634		
Prepaid expenses	64,075		10,600
	<hr/>	<hr/>	<hr/>
Total current assets	2,488,908	514,223	3,786,802
	<hr/>	<hr/>	<hr/>
Noncurrent assets:			
Capital assets:			
Office furniture and equipment	43,000		
Copy machines		158,898	
Telephone equipment			2,274,911
Vehicles			
Less accumulated depreciation	(43,000)	(87,612)	(1,943,353)
	<hr/>	<hr/>	<hr/>
Net capital assets		71,286	331,558
	<hr/>	<hr/>	<hr/>
Total assets	2,488,908	585,509	4,118,360
	<hr/>	<hr/>	<hr/>
<b><u>LIABILITIES</u></b>			
Current liabilities:			
Accounts payable	72,538	2,489	52,278
Interfund payable			
Due to other funds			
	<hr/>	<hr/>	<hr/>
Total current liabilities	72,538	2,489	52,278
	<hr/>	<hr/>	<hr/>
<b><u>NET ASSETS</u></b>			
Investment in capital assets		71,286	331,558
Restricted for managed care risk exposure			
Unrestricted	2,416,370	511,734	3,734,524
	<hr/>	<hr/>	<hr/>
Total net assets	\$2,416,370	\$583,020	\$4,066,082
	<hr/>	<hr/>	<hr/>

<u>Equipment Pool (6641)</u>	<u>Protected Self-Funded Insurance Programs (6770)</u>	<u>Protected Self-Funded Health (6771)</u>	<u>Protected Self-Funded Unemployment (6772)</u>	<u>Long-Term Disability Insurance (6775)</u>	<u>Protected Self-Funded Dental Insurance (6776)</u>	<u>Protected Self-Funded Vision Insurance (6777)</u>
\$3,750,016		\$1,223,123	\$1,402,008	\$113,642	\$43,666	
		95,657				
69,444	\$4,608,731	24,013	27,930	2,102	692	\$8
			500			8,100
<u>3,819,460</u>	<u>4,608,731</u>	<u>1,342,793</u>	<u>1,430,438</u>	<u>115,744</u>	<u>44,358</u>	<u>8,108</u>
3,402,272	8,732					
3,699,509 (5,346,736)	(8,732)					
<u>1,755,045</u>						
<u>5,574,505</u>	<u>4,608,731</u>	<u>1,342,793</u>	<u>1,430,438</u>	<u>115,744</u>	<u>44,358</u>	<u>8,108</u>
1,169	767,375 1,232,038	769,860	78,532	117	44,358	750 7,358
<u>1,169</u>	<u>1,999,413</u>	<u>769,860</u>	<u>78,532</u>	<u>117</u>	<u>44,358</u>	<u>8,108</u>
1,755,045						
<u>3,818,291</u>	<u>2,609,318</u>	<u>572,933</u>	<u>1,351,906</u>	<u>115,627</u>		
<u>\$5,573,336</u>	<u>\$2,609,318</u>	<u>\$572,933</u>	<u>\$1,351,906</u>	<u>\$115,627</u>	<u>None</u>	<u>None</u>

(Continued on next page)

**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**  
December 31, 2004  
(with comparative totals for December 31, 2003)

	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	Totals	
			2004	2003
<b><u>ASSETS</u></b>				
Current assets:				
Cash and pooled investments	\$1,453,801	\$1,852,417	\$16,378,338	\$17,395,320
Investments	16,593,952		16,593,952	16,582,080
Accounts receivable			117,239	22,692
Accrued interest on investments	136,756		136,756	125,848
Due from other governmental units			2,895	
Due from other funds		60,785	4,913,187	4,991,458
Inventory of supplies			31,634	21,494
Prepaid expenses	108,290		191,565	183,065
Total current assets	18,292,799	1,913,202	38,365,566	39,321,957
Noncurrent assets:				
Capital assets:				
Office furniture and equipment			3,454,004	3,210,320
Copy machines			158,898	175,771
Telephone equipment			2,274,911	2,083,912
Vehicles			3,699,509	3,472,597
Less accumulated depreciation			(7,429,433)	(7,018,775)
Net capital assets			2,157,889	1,923,825
Total assets	18,292,799	1,913,202	40,523,455	41,245,782
<b><u>LIABILITIES</u></b>				
Current liabilities:				
Accounts payable	10,461,453		12,250,919	12,393,390
Interfund payable			1,239,396	
Due to other funds	4,608,731		4,608,731	4,569,553
Total current liabilities	15,070,184		18,099,046	16,962,943
<b><u>NET ASSETS</u></b>				
Investment in capital assets			2,157,889	1,923,825
Restricted for managed care risk exposure		1,913,202	1,913,202	1,860,710
Unrestricted	3,222,615		18,353,318	20,498,304
Total net assets	\$3,222,615	\$1,913,202	\$22,424,409	\$24,282,839

(Concluded)

**COUNTY OF OTTAWA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**

**CHANGES IN FUND NET ASSETS**

For the Year Ended December 31, 2004  
(with comparative totals for the year ended December 31, 2003)

	Management Information Services (6360)	Duplicating (6450)	Tele- communications (6550)
Operating revenues:			
Charges for services	\$1,984,959	\$131,674	\$810,662
Other revenue			
Total operating revenues	<u>1,984,959</u>	<u>131,674</u>	<u>810,662</u>
Operating expenses:			
Personnel services	1,447,625	5,626	102,707
Contractual services	208,120	44,125	299,596
Supplies	56,282	56,926	18,966
Depreciation		33,819	73,255
Building and equipment rental	35,184		
Claims and legal			
Miscellaneous	<u>230,037</u>	<u>7,720</u>	<u>28,699</u>
Total operating expenses	<u>1,977,248</u>	<u>148,216</u>	<u>523,223</u>
Operating income (loss)	<u>7,711</u>	<u>(16,542)</u>	<u>287,439</u>
Nonoperating revenues (expenses):			
Interest on investments	43,553	9,086	66,843
Net change in the fair value of investments			
Gain (loss) on retirement of capital assets		<u>(2,770)</u>	
Total nonoperating revenues (expenses)	<u>43,553</u>	<u>6,316</u>	<u>66,843</u>
Income (loss) before operating transfers	51,264	(10,226)	354,282
Transfers in (out):			
General Fund	(500,000)		
Protected Self-Funded Unemployment			
Protected Self-Funded Dental Insurance			
Protected Self-Funded Vision Insurance			
Total transfers	<u>(500,000)</u>		
Change in net assets	(448,736)	(10,226)	354,282
Total net assets, beginning of year	2,865,106	593,246	3,711,800
Total net assets, end of year	<u><u>\$2,416,370</u></u>	<u><u>\$583,020</u></u>	<u><u>\$4,066,082</u></u>

Equipment Pool (6641)	Protected Self-Funded Insurance Programs (6770)	Protected Self-Funded Health (6771)	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)	Protected Self-Funded Dental Insurance (6776)	Protected Self-Funded Vision Insurance (6777)
\$701,524	\$263,950	\$7,689,348	\$57,057	\$120,901	\$446,831	\$116,319
<u>701,524</u>	<u>263,950</u>	<u>7,689,348</u>	<u>57,057</u>	<u>120,901</u>	<u>446,831</u>	<u>116,319</u>
29,205	158,631	89,842	46,753	3,090	19,044	19,039
90,890	47,529	483,858	14,656	117,208	36,751	16,073
649,341	553	16,427				
	(355,381)	7,579,844	42,265		515,731	89,300
19,306	6,605	10,879	86,943	3,374	4,242	3,166
<u>788,742</u>	<u>(142,063)</u>	<u>8,180,850</u>	<u>190,617</u>	<u>123,672</u>	<u>575,768</u>	<u>127,578</u>
<u>(87,218)</u>	<u>406,013</u>	<u>(491,502)</u>	<u>(133,560)</u>	<u>(2,771)</u>	<u>(128,937)</u>	<u>(11,259)</u>
69,444	59,912	24,013	27,930	2,102	692	8
17,350						
<u>86,794</u>	<u>59,912</u>	<u>24,013</u>	<u>27,930</u>	<u>2,102</u>	<u>692</u>	<u>8</u>
(424)	465,925	(467,489)	(105,630)	(669)	(128,245)	(11,251)
	(2,227,186)					
			(81,939)		81,939	5,539
			(5,539)			
	<u>(2,227,186)</u>		<u>(87,478)</u>		<u>81,939</u>	<u>5,539</u>
(424)	(1,761,261)	(467,489)	(193,108)	(669)	(46,306)	(5,712)
5,573,760	4,370,579	1,040,422	1,545,014	116,296	46,306	5,712
<u>\$5,573,336</u>	<u>\$2,609,318</u>	<u>\$572,933</u>	<u>\$1,351,906</u>	<u>\$115,627</u>	<u>None</u>	<u>None</u>

(Continued on next page)

**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
For the Year Ended December 31, 2004  
(with comparative totals for the year ended December 31, 2003)

	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	Totals	
			2004	2003
Operating revenues:				
Charges for services	\$1,506,570		\$13,829,795	\$12,653,016
Other revenue	5,050		5,050	20,823
Total operating revenues	1,511,620		13,834,845	12,673,839
Operating expenses:				
Personnel services			1,921,562	1,825,677
Contractual services	719,610		1,987,526	2,098,901
Supplies			240,044	130,973
Depreciation			756,415	965,889
Building and equipment rental			35,184	110,480
Claims and legal	268,077	\$8,293	8,148,129	9,710,676
Miscellaneous			400,971	350,145
Total operating expenses	987,687	8,293	13,489,831	15,192,741
Operating income (loss)	523,933	(8,293)	345,014	(2,518,902)
Nonoperating revenues (expenses):				
Interest on investments	584,068	60,785	948,436	1,002,375
Net change in the fair value of investments	78,808		78,808	793,585
Gain (loss) on retirement of capital assets			14,580	46,252
Total nonoperating revenues (expenses)	662,876	60,785	1,041,824	1,842,212
Income (loss) before operating transfers	1,186,809	52,492	1,386,838	(676,690)
Transfers in (out):				
General Fund	(518,082)		(3,245,268)	(533,500)
Protected Self-Funded Unemployment			87,478	
Protected Self-Funded Dental Insurance			(81,939)	
Protected Self-Funded Vision Insurance			(5,539)	
Total transfers	(518,082)		(3,245,268)	(533,500)
Change in net assets	668,727	52,492	(1,858,430)	(1,210,190)
Total net assets, beginning of year	2,553,888	1,860,710	24,282,839	25,493,029
Total net assets, end of year	\$3,222,615	\$1,913,202	\$22,424,409	\$24,282,839

*Concluded*

**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2004  
(with comparative totals for the year ended December 31, 2003)

	Management Information Services (6360)	Duplicating (6450)	Tele- communications (6550)
Cash flows from operating activities:			
Cash received from interfund services provided	\$1,993,748	\$131,674	\$802,983
Cash payments to suppliers for goods and services	(532,006)	(109,593)	(308,819)
Cash payments for self-funded insurance claims			
Cash payments to employees for services	(1,447,625)	(5,626)	(102,707)
Net cash provided by (used for) operating activities	14,117	16,455	391,457
Cash flows from noncapital financing activities:			
Transfers in from other funds			
Transfers out to other funds	(500,000)		
Net cash provided by (used for) noncapital financing activities	(500,000)		
Cash flows from capital and related financing activities:			
Acquisition of capital assets		(15,418)	(190,999)
Proceeds from sale of equipment			
Net cash provided by (used for ) capital and related financing activities		(15,418)	(190,999)
Cash flows from investing activities:			
Purchase of investments			
Interest on investments	64,687	12,703	78,085
Proceeds on sale of investments			
Net cash provided by (used for) investing activities	64,687	12,703	78,085
Net increase (decrease) in cash and pooled investments	(421,196)	13,740	278,543
Cash and pooled investments, beginning of year	2,770,842	491,397	3,406,339
Cash and pooled investments, end of year	\$2,349,646	\$505,137	\$3,684,882

Equipment Pool (6641)	Protected Self-Funded Insurance Programs (6770)	Protected Self-Funded Health (6771)	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)	Protected Self-Funded Dental Insurance (6776)	Protected Self-Funded Vision Insurance (6777)
\$701,524	\$263,950	\$7,689,348	\$57,057	\$120,901	\$446,831	\$116,319
(110,196)	(54,687)	(511,164)	(101,899)	(143,110)	(40,993)	(19,239)
	(141,492)	(7,404,425)	(13,183)		(501,683)	(90,829)
(29,205)	(158,631)	(89,842)	(46,753)	(3,090)	(19,044)	(19,039)
562,123	(90,860)	(316,083)	(104,778)	(25,299)	(114,889)	(12,788)
					81,939	5,539
	(995,148)		(87,478)			
	(995,148)		(87,478)		81,939	5,539
(878,886)						
19,190						
(859,696)						
91,565	48,099	42,851	37,910	3,109	3,162	451
91,565	48,099	42,851	37,910	3,109	3,162	451
(206,008)	(1,037,909)	(273,232)	(154,346)	(22,190)	(29,788)	(6,798)
3,956,024	1,037,909	1,496,355	1,556,354	135,832	73,454	6,798
\$3,750,016	None	\$1,223,123	\$1,402,008	\$113,642	\$43,666	None

(Continued on next page)

**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**

For the Year Ended December 31, 2004  
(with comparative totals for the year ended December 31, 2003)

	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	Totals	
			2004	2003
Cash flows from operating activities:				
Cash received from interfund services provided	\$1,548,781		\$13,873,116	\$12,693,978
Cash payments to suppliers for goods and services	(218,996)		(2,150,702)	(2,142,946)
Cash payments for self-funded insurance claims	(661,321)	(\$8,293)	(8,821,226)	(7,540,564)
Cash payments to employees for services			(1,921,562)	(1,825,677)
Net cash provided by (used for) operating activities	668,464	(8,293)	979,626	1,184,791
Cash flows from noncapital financing activities:				
Transfers in from other funds			87,478	70,000
Transfers out to other funds	(518,082)		(2,100,708)	(603,500)
Net cash provided by (used for) noncapital financing activities	(518,082)		(2,013,230)	(533,500)
Cash flows from capital and related financing activities:				
Acquisition of capital assets			(1,085,303)	(770,740)
Proceeds from sale of equipment			19,190	56,286
Net cash provided by (used for ) capital and related financing activities			(1,066,113)	(714,454)
Cash flows from investing activities:				
Purchase of investments	(13,096,764)		(13,096,764)	(14,293,991)
Interest on investments	573,160	60,017	1,015,799	1,627,062
Proceeds on sale of investments	13,163,700		13,163,700	13,475,363
Net cash provided by (used for) investing activities	640,096	60,017	1,082,735	808,434
Net increase (decrease) in cash and pooled investments	790,478	51,724	(1,016,982)	745,271
Cash and short-term investments, beginning of year	663,323	1,800,693	17,395,320	16,650,049
Cash and short-term investments, end of year	\$1,453,801	\$1,852,417	\$16,378,338	\$17,395,320

*(Continued on next page)*

**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2004  
(with comparative totals for the year ended December 31, 2003)

	Management Information Services (6360)	Duplicating (6450)	Tele- communications (6550)
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$7,711	(\$16,542)	\$287,439
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation		33,819	73,255
Change in assets and liabilities not affecting cash provided by (used for) operating activities:			
(Increase) decrease in receivables	8,789		(10,574)
(Increase) decrease in due from other funds			
(Increase) decrease in prepaid expenses	(25,323)		(200)
Increase (decrease) in unpaid claims liability			
Increase (decrease) in accounts payable	22,940	(822)	41,537
Increase (decrease) in due to other funds			
Net cash provided by (used for) operating activities	<u>\$14,117</u>	<u>\$16,455</u>	<u>\$391,457</u>

Equipment Pool (6641)	Protected Self-Funded Insurance Programs (6770)	Protected Self-Funded Health (6771)	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)	Protected Self-Funded Dental Insurance (6776)	Protected Self-Funded Vision Insurance (6777)
(\$87,218)	\$406,013	(\$491,502)	(\$133,560)	(\$2,771)	(\$128,937)	(\$11,259)
649,341						
		(95,657)				
			(300)			
	(496,873)	271,076	29,082	(22,528)	14,048	(1,529)
<u>\$562,123</u>	<u>(\$90,860)</u>	<u>(\$316,083)</u>	<u>(\$104,778)</u>	<u>(\$25,299)</u>	<u>(\$114,889)</u>	<u>(\$12,788)</u>

(Continued on next page)

**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**

For the Year Ended December 31, 2004  
(with comparative totals for the year ended December 31, 2003)

	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	Totals	
			2004	2003
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$523,933	(\$8,293)	\$345,014	(\$2,518,902)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation			756,415	965,889
Change in assets and liabilities not affecting cash provided by (used for) operating activities:				
(Increase) decrease in receivables			(97,442)	20,205
(Increase) decrease in due from other funds				(97,118)
(Increase) decrease in prepaid expenses	7,183		(18,640)	770
Increase (decrease) in unpaid claims liability	98,170		98,170	2,092,756
Increase (decrease) in accounts payable			(143,069)	624,073
Increase (decrease) in due to other funds	39,178		39,178	97,118
Net cash provided by (used for) operating activities	<u>\$668,464</u>	<u>(\$8,293)</u>	<u>\$979,626</u>	<u>\$1,184,791</u>
				(Concluded)

## COUNTY OF OTTAWA

### FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2004

Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

#### AGENCY FUNDS

Trust and Agency Fund (7010) - This Fund was established to account for monies received by the County for later distribution to other agencies or persons.

Library Penal Fine Fund (7210) - This Fund was established under Act 236, Section 4351 to account for monies received from District Court fines which are allocated annually for operations of the County's libraries.

Imprest Payroll Fund (7040) - This Fund was established to account for the salaries and fringes of the County employees payroll. Money is disbursed from the Imprest Payroll Fund after being reimbursed by the benefiting funds.

**COUNTY OF OTTAWA**

**FIDUCIARY FUNDS**

**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**

December 31, 2004  
(with comparative totals for December 31, 2003)

	Agency Funds			Total	
	Trust and Agency 7010	Library Penal Fine 7210	Imprest Payroll 7500	2004	2003
<b>ASSETS</b>					
Cash and short-term investments	\$2,175,512	\$428,008	\$260,641	\$2,864,161	\$2,667,338
Receivables:					
Accounts	172,954			172,954	14,622
Due from other governmental units	74,282			74,282	14,218
Total assets	<u>\$2,422,748</u>	<u>\$428,008</u>	<u>\$260,641</u>	<u>\$3,111,397</u>	<u>\$2,696,178</u>
<b>LIABILITIES</b>					
Liabilities:					
Due to other governmental units:					
Due to State of Michigan	\$1,290,321		\$117,836	\$1,408,157	\$1,331,786
Fines and fees due to local libraries		\$428,008		428,008	413,632
Agency deposits	1,132,427		142,805	1,275,232	950,760
Total liabilities	<u>\$2,422,748</u>	<u>\$428,008</u>	<u>\$260,641</u>	<u>\$3,111,397</u>	<u>\$2,696,178</u>

**COUNTY OF OTTAWA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2004

	Balances January 1, 2004	Additions	Deductions	Balances December 31, 2004
<u>TRUST AND AGENCY FUND (7010)</u>				
<u>ASSETS</u>				
Cash and pooled investments	\$2,034,267	\$104,360,936	\$104,219,691	\$2,175,512
Accounts receivable	14,622	788,318	629,986	172,954
Due from other governmental units	14,218	255,874	195,810	74,282
Total assets	<u>\$2,063,107</u>	<u>\$105,405,128</u>	<u>\$105,045,487</u>	<u>\$2,422,748</u>
<u>LIABILITIES</u>				
Due to other taxing units		\$33,069,051	\$33,069,051	
Due to State of Michigan	\$1,215,898	61,018,326	60,943,903	\$1,290,321
Agency deposits	847,209	109,935,783	109,650,565	1,132,427
Total liabilities	<u>\$2,063,107</u>	<u>\$204,023,160</u>	<u>\$203,663,519</u>	<u>\$2,422,748</u>
<u>LIBRARY PENAL FINE FUND (7210)</u>				
<u>ASSETS</u>				
Cash and pooled investments	\$413,632	\$869,795	\$855,419	\$428,008
Total assets	<u>\$413,632</u>	<u>\$869,795</u>	<u>\$855,419</u>	<u>\$428,008</u>
<u>LIABILITIES</u>				
Fines and fees due to local libraries	\$413,632	\$869,795	\$855,419	\$428,008
Agency deposits		828,728	828,728	
Total liabilities	<u>\$413,632</u>	<u>\$1,698,523</u>	<u>\$1,684,147</u>	<u>\$428,008</u>

*(Continued on next page)*

**COUNTY OF OTTAWA**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2004

	Balances January 1, 2004	Additions	Deductions	Balances December 31, 2004
<u>IMPREST PAYROLL FUND (7040)</u>				
<u>ASSETS</u>				
Cash and pooled investments	\$219,439	\$55,051,889	\$55,010,687	\$260,641
Accounts receivable		53,200,586	53,200,586	
Total assets	<u>\$219,439</u>	<u>\$108,252,475</u>	<u>\$108,211,273</u>	<u>\$260,641</u>
<u>LIABILITIES</u>				
Due to State of Michigan	\$115,888	\$1,525,973	\$1,524,025	\$117,836
Agency deposits	103,551	56,673,034	56,633,780	142,805
Total liabilities	<u>\$219,439</u>	<u>\$58,199,007</u>	<u>\$58,157,805</u>	<u>\$260,641</u>

TOTALS - AGENCY FUNDS

ASSETS

Cash and pooled investments	\$2,667,338	\$160,282,620	\$160,085,797	\$2,864,161
Accounts receivable	14,622	53,988,904	53,830,572	172,954
Due from other governmental units	14,218	255,874	195,810	74,282
Total assets	<u>\$2,696,178</u>	<u>\$214,527,398</u>	<u>\$214,112,179</u>	<u>\$3,111,397</u>

LIABILITIES

Due to other taxing units		\$33,069,051	\$33,069,051	
Due to State of Michigan	\$1,331,786	62,544,299	62,467,928	\$1,408,157
Fines and fees due to local libraries	413,632	869,795	855,419	428,008
Agency deposits	950,760	167,437,545	167,113,073	1,275,232
Total liabilities	<u>\$2,696,178</u>	<u>\$263,920,690</u>	<u>\$263,505,471</u>	<u>\$3,111,397</u>

(Concluded)

**COUNTY OF OTTAWA**  
**GOVERNMENT-WIDE EXPENSES BY FUNCTION**  
**FOR THE LAST TEN FISCAL YEARS**

<u>Year Ended December 31</u>	<u>Legislative</u>	<u>Judicial</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Community and Economic Development</u>
1995	N/A	N/A	N/A	N/A	N/A	N/A
1996	N/A	N/A	N/A	N/A	N/A	N/A
1997	N/A	N/A	N/A	N/A	N/A	N/A
1998	N/A	N/A	N/A	N/A	N/A	N/A
1999	N/A	N/A	N/A	N/A	N/A	N/A
2000	\$492,308	\$11,870,542	\$8,686,499	\$18,290,754	\$549,657	N/A
2001	475,045	12,314,531	9,462,268	19,734,031	4,567,437	N/A
2002	495,502	12,742,673	11,048,540	21,868,754	26,442	\$549,037
2003	485,174	11,922,865	11,665,978	21,912,133	742,711	558,852
2004	469,994	11,736,487	13,628,246	21,832,984	1,044,377	848,964

<u>Year Ended December 31</u>	<u>Health and Welfare</u>	<u>Culture and Recreation</u>	<u>Interest on Long-term Debt</u>	<u>Business- type Activities</u>	<u>Total</u>
1994	N/A	N/A	N/A	N/A	N/A
1995	N/A	N/A	N/A	N/A	N/A
1996	N/A	N/A	N/A	N/A	N/A
1997	N/A	N/A	N/A	N/A	N/A
1998	N/A	N/A	N/A	N/A	N/A
1999	N/A	N/A	N/A	N/A	N/A
2000	\$38,534,629	\$1,150,464	\$1,120,902	\$1,882,086	\$82,577,841
2001	39,924,234	1,324,736	1,274,567	1,884,112	90,960,961
2002	43,436,806	1,310,229	1,009,585	1,893,669	94,381,237
2003	45,357,514	1,326,197	958,283	1,892,364	96,822,071 (1)
2004	48,066,300	1,658,024	890,774	1,888,210	102,064,360

N/A - Information not available

(1) In 2003, there was a contribution of \$481,329 to the West Michigan Enforcement Team (WEMET) for the organization's formation.

**GOVERNMENT-WIDE REVENUES  
FOR THE LAST TEN FISCAL YEARS**

PROGRAM REVENUES				GENERAL REVENUES				
Fiscal Year	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Taxes	Grants and Contributions Not Restricted to Specific Programs	Unrestricted Investment Earnings	Miscellaneous	Total
Governmental activities:								
1995	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1996	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1997	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1998	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2000	\$17,104,352	\$37,362,996	\$815,479	\$26,228,129	\$4,063,864	\$6,891,430	\$228,759	\$92,695,009
2001	19,049,448	38,045,513	613,085	27,635,964	5,456,975	5,974,915	629,538	97,405,438
2002	20,334,073	39,075,902	412,699	29,108,216	5,056,875	4,896,600	413,552	99,297,917
2003	21,667,142	38,146,000	944,647	30,477,703	4,236,699	3,622,427	258,117	99,352,735 (1)
2004	21,337,288	42,742,884	464,436	41,606,745	1,448,461	2,440,814	416,890	110,457,518
Business-type activities:								
1995	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1996	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1997	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1998	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2000	\$1,157,093	\$0	\$0	\$0	\$0	\$1,699,367	\$0	\$2,856,460
2001	1,234,332	0	0	0	0	1,421,743	0	2,656,075
2002	1,175,605	0	0	0	0	1,332,432	0	2,508,037
2003	1,004,489	0	0	0	0	547,099	0	1,551,588
2004	936,481	0	0	0	0	401,166	0	1,337,647

N/A - Information not available

(1) In 2003, there were capital contributions of \$6,149,100

**COUNTY OF OTTAWA**  
**GOVERNMENTAL EXPENDITURES BY FUNCTION (1)**  
**FOR THE LAST TEN FISCAL YEARS**

<u>Year Ended December 31</u>	<u>Legislative</u>	<u>Judicial</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Community and Economic Development</u>
1995	\$ 276,489	\$ 8,606,115	\$ 7,094,867	\$ 9,851,996	\$ 641,678	N/A
1996	340,006	9,219,395	7,439,802	10,593,218	564,276	N/A
1997	310,415	10,036,066	6,749,058	11,344,348	623,611	N/A
1998	302,595	9,961,093	7,988,605	12,118,515	474,062	N/A
1999	364,344	10,603,396	11,703,261	13,321,138	552,978	N/A
2000	483,042	11,682,651	9,135,010	15,061,039	536,191	N/A
2001	469,478	12,190,228	8,667,703	19,101,304	637,981	N/A
2002	489,564	12,727,750	10,766,482	21,132,434	565,778	\$549,037
2003	480,630	11,712,072	15,782,021	20,623,695	1,349,214	555,858
2004	463,217	11,726,514	18,095,323	21,894,009	900,395	843,051

<u>Year Ended December 31</u>	<u>Health and Welfare</u>	<u>Culture and Recreation</u>	<u>Other</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total</u>
1995	\$ 31,228,108	\$ 775,458	\$ 230,973	\$ -	\$ 1,087,508	\$ 59,793,192
1996	32,216,765	990,346	212,176	60,891	1,072,701	62,709,576
1997	31,652,991	1,789,688	266,668	4,743,808	1,218,795	68,735,448
1998	33,273,749	1,737,166	1,249,406	10,218,191	2,102,246	79,425,628
1999	35,212,144	5,759,894	1,070,854	1,280,767	2,300,832	82,169,608
2000	39,744,250	2,919,619	54,464	431,414	2,320,902	82,368,582
2001	41,006,221	2,736,808	49,341	50,081	2,317,564	87,226,709
2002	43,103,091	1,882,841	60,411	4,996	2,315,975	93,598,359
2003	43,306,591	7,243,494	99,322	0	2,305,822	103,458,719
2004	47,423,236	3,239,016	107,577	0	2,299,901	106,992,239

(1) Includes the General, Special Revenue, Debt Service, Capital Projects and Permanent funds of the primary government only

**COUNTY OF OTTAWA**  
**GOVERNMENTAL REVENUES BY SOURCE (1)**  
**FOR THE LAST TEN FISCAL YEARS**

<u>Year Ended December 31</u>	<u>Taxes</u>	<u>Inter- governmental</u>	<u>Charges for Services</u>	<u>Fines and Forfeits</u>	<u>Interest on Investments</u>
1995	\$ 21,248,295	\$ 30,344,231	\$ 6,540,599	\$ 759,036	\$ 1,938,323
1996	22,523,670	30,510,621	6,966,214	747,738	2,116,625
1997	23,118,765	32,807,225	6,937,263	1,030,815	2,784,431
1998	24,745,645	35,147,772	7,353,232	1,154,175	3,588,694
1999	25,332,297	38,846,726	7,432,594	1,101,646	1,257,425
2000	26,228,129	43,826,796	7,636,824	1,016,413	3,811,029
2001	27,635,964	46,792,519	8,468,512	1,083,225	4,804,119
2002	29,108,216	46,857,944	9,335,988	1,068,804	4,442,975
2003	30,477,703	45,591,195	10,797,855	1,000,292	1,826,467
2004	41,606,745	47,634,209	10,135,135	1,033,297	1,413,570

<u>Year Ended December 31</u>	<u>Licenses and Permits</u>	<u>Rental Income</u>	<u>Other</u>	<u>Total</u>
1995	\$ 416,043	\$ 3,107,180	\$ 1,006,935	\$ 65,360,642
1996	465,587	3,220,210	1,014,986	67,565,651
1997	465,312	3,519,740	888,626	71,552,177
1998	452,160	4,611,609	1,036,065	78,089,352
1999	454,486	4,622,025	3,830,534	82,877,733
2000	478,711	5,028,340	2,811,400	90,837,642
2001	533,326	5,424,089	1,378,215	96,119,969
2002	545,031	5,504,855	1,153,830	98,017,643
2003	661,333	5,244,366	1,013,754	96,612,965
2004	704,422	5,253,344	989,481	108,770,203

(1) Includes the General, Special Revenue, Debt Service, Capital Projects and Permanent funds of the primary government only

**COUNTY OF OTTAWA**

**PROPERTY TAX LEVIES AND COLLECTIONS**

**FOR THE LAST TEN FISCAL YEARS**

<u>Year Ended December 31</u>	<u>Total Tax Levy</u>	<u>Collections To March 1 Each Year</u>	<u>Percent of Levy Collected</u>
1995	\$22,017,775	\$20,544,412	93.31 %
1996	22,619,335	21,165,873	93.57
1997	24,156,828	22,534,035	93.28
1998	24,700,201	23,347,405	94.52
1999	25,572,191	24,145,161	94.42
2000	27,099,572	25,426,821	93.83
2001	28,526,575	26,691,849	93.57
2002	29,917,491	28,073,617	93.84
2003	31,476,092	29,615,425	94.09
2004	34,150,468	31,943,231	93.54

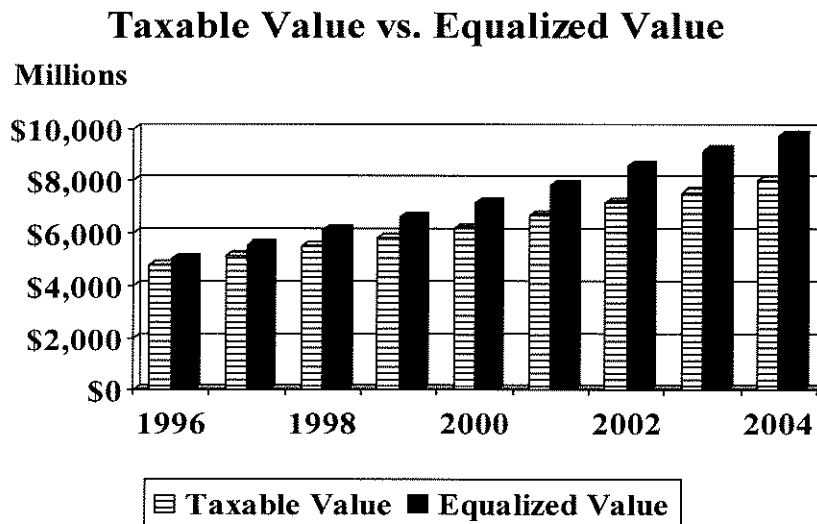
NOTE: Ottawa County has established a Delinquent Tax Revolving Fund which pays all real property taxes returned delinquent to the County Treasurer as of March 1, of each year. Said fund pays all local units, school districts, villages, townships and the County General Fund for the full amount of taxes levied against real property. Uncollected personal property taxes must be collected by the local treasurers and are negligible.

**COUNTY OF OTTAWA**  
**ASSESSED AND EQUALIZED VALUE OF TAXABLE PROPERTY**  
**FOR THE LAST TEN FISCAL YEARS**

Year Ended December 31	Real Property		Personal Property Assessed and Equalized	Total Equalized Value (1)	Total Taxable Value (2)	Percent of Taxable Value to Equalized Value
	Assessed	Equalized				
1995	\$4,167,161,932	\$4,166,447,879	\$411,534,920	\$4,577,982,799	\$4,494,340,630	98.17 %
1996	4,605,467,319	4,605,319,221	441,260,446	5,046,579,667	4,795,788,161	95.03
1997	5,075,360,797	5,076,464,019	467,067,035	5,543,531,054	5,141,390,896	92.75
1998	5,612,414,569	5,611,433,129	500,332,186	6,111,765,315	5,512,945,217	90.20
1999	6,091,633,150	6,091,633,150	531,823,269	6,623,456,419	5,836,800,522	88.12
2000	6,634,673,417	6,634,673,417	546,677,934	7,181,351,351	6,192,771,645	86.23
2001	7,242,481,898	7,242,481,898	595,338,563	7,837,820,461	6,677,256,800	85.19
2002	7,932,800,572	7,932,800,572	623,836,771	8,556,637,343	7,179,278,659	83.90
2003	8,546,034,713	8,546,034,713	610,105,073	9,156,139,786	7,564,368,026	82.62
2004	9,125,096,536	9,125,096,536	610,566,928	9,735,663,464	8,017,866,823	82.36

- (1) The Michigan Constitution and Statutes provide that property is to be assessed and equalized at 50% of its fair market value.
- (2) Sweeping and complex changes have been made in the property tax system by the constitutional amendment adopted March 15, 1994 and the implementing legislation. The entire system of assessing and equalization remains in place and is required by law. However, a "capped value" is now required to be computed for each and every parcel and the lower of the capped value or SEV will be that parcel's "Taxable Value." The graph below illustrates the gap between equalized and taxable value.

N/A - Not applicable



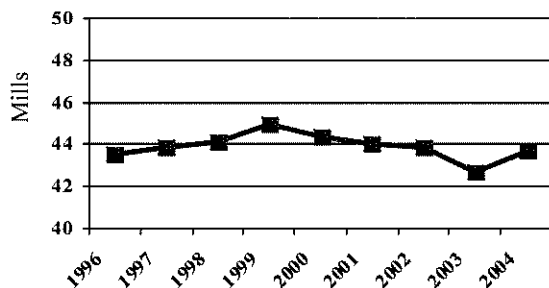
**COUNTY OF OTTAWA**  
**PROPERTY TAX RATES AND TAX LEVIES -**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**FOR THE LAST TEN FISCAL YEARS**

<u>Year Ended December 31</u>	<u>City and Villages</u>	<u>School Districts Intermediate and State Education</u>	<u>County</u>	<u>Township</u>	<u>Total</u>
Tax rates: (Per \$1,000 of equalized value)					
1995	12.93	21.20	4.8990	3.35	42.3790
1996	12.86	22.27	4.7165	3.67	43.5165
1997	13.12	22.12	4.6985	3.92	43.8585
1998	13.66	22.15	4.4804	3.85	44.1404
1999	13.53	23.14	4.3812	3.91	44.9612
2000	13.30	22.90	4.3760	3.77	44.3460
2001	13.11	22.95	4.2722	3.74	44.0722
2002	12.80	23.16	4.1672	3.75	43.8772
2003	12.76	22.05	4.1611	3.70	42.6711
2004	12.84	22.91	4.2593	3.68	43.6893

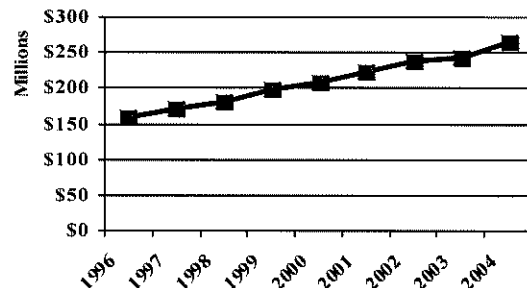
Tax levies:

1994	\$14,920,664	\$91,136,116	\$20,824,859	\$9,737,877	\$136,619,516
1995	15,523,858	95,284,011	22,017,775	11,029,842	143,855,486
1996	16,243,941	106,815,016	22,619,335	12,971,476	158,649,768
1997	17,475,933	113,735,411	24,156,828	14,921,871	170,290,043
1998	19,268,296	122,107,518	24,700,201	16,028,410	182,104,425
1999	19,924,977	135,040,922	25,572,191	17,083,227	197,621,317
2000	20,299,326	141,827,081	27,099,572	17,867,187	207,093,166
2001	21,381,983	153,211,397	28,526,575	19,161,496	222,281,451
2002	21,838,093	166,247,083	29,917,491	20,820,560	238,823,227
2003	22,688,296	166,784,668	31,476,089	21,728,568	242,677,621
2004	23,725,512	183,648,509	34,150,468	22,995,362	264,519,851

**Total Tax Levies**



**Total Tax Levy Collections**



**COUNTY OF OTTAWA**  
**SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS**  
**FOR THE LAST TEN FISCAL YEARS**

<u>Year Ended December 31</u>	<u>Billed and Due</u>	<u>Current Assessments Collected</u>	<u>Ratio of Collections to Amount Due</u>	<u>Total Outstanding Assessments</u>
1995	\$5,188,000	\$5,188,000	100 %	\$94,275,000
1996	6,732,962	6,732,962	100	92,271,000
1997	10,392,500	10,392,500	100	86,308,050
1998	24,742,620	24,742,620	100	85,403,862
1999	7,153,310	7,153,310	100	93,049,023
2000	7,855,810	7,855,810	100	88,420,291
2001	19,348,810	19,348,810	100	83,313,521
2002	21,387,500	21,387,500	100	84,883,021
2003	7,187,000	7,187,000	100	76,939,536
2004	7,603,000	7,603,000	100	75,387,536

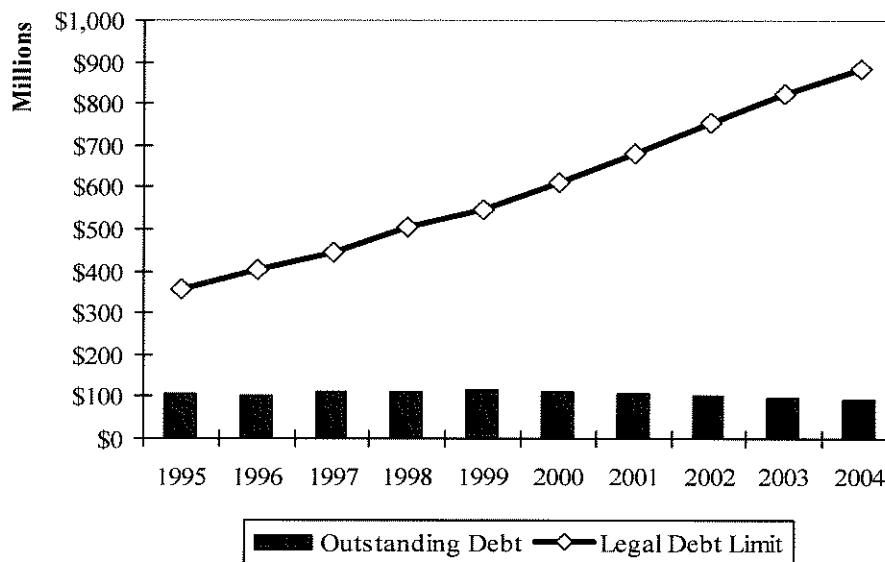
**COUNTY OF OTTAWA**  
**COMPUTATION OF LEGAL DEBT MARGIN**

December 31, 2004

State equalized value	<u>\$9,735,663,464</u>
Debt limit 10 percent of equalized value	<u>973,566,346</u>
Amount of debt applicable to debt limit:	
Total bonded debt (1)	92,044,536
Other debt	<u>228,737</u>
Total	92,273,273
Less:	
Assets available for debt retirement	<u>1,303,300</u>
Total amount of debt applicable to debt limit	<u>90,969,973</u>
Legal debt margin	<u><u>\$882,596,373</u></u>

(1) Total bonded debt does not include the Road Commission Bonds because the County does not guarantee them.

**County of Ottawa Legal Debt Limit and Debt  
Outstanding**



**COUNTY OF OTTAWA**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**DECEMBER 31, 2004**

	<u>Net Debt Outstanding</u>	<u>Percentage Applicable To County of Ottawa</u>	<u>Amount Applicable To County of Ottawa</u>
<b>Direct:</b>			
County at large	\$16,795,000	100 %	\$16,795,000
Townships (1)	<u>73,156,154</u>	100	<u>73,156,154</u>
Total Direct	<u>\$89,951,154</u>		<u>\$89,951,154</u>
<b>Overlapping:</b>			
School districts	\$795,655,212	76.6	\$609,627,373
Cities and villages (1)	58,539,832	75.1	43,968,303
Grand Rapids Community College	60,195,000	1.3	770,496
Spring Lake District Library	<u>4,200,000</u>	100.0	<u>4,200,000</u>
Total Overlapping	<u>\$918,590,044</u>		<u>\$658,566,172</u>
<b>Grand Total</b>	<u><u>\$1,008,541,198</u></u>		<u><u>\$748,517,326</u></u>

(1) Includes county-issued bonds paid by local municipalities

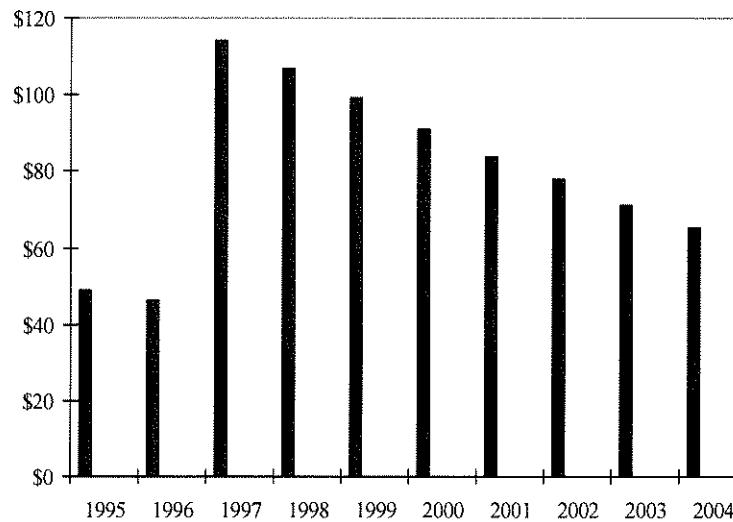
**COUNTY OF OTTAWA**  
**RATIO OF NET GENERAL OBLIGATION BONDED DEBT**  
**TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA**  
**FOR THE LAST TEN FISCAL YEARS**

Fiscal Year	Population (1)	Equalized Value	Gross Bonded Debt (2)	Less Amount Available for Debt Retirement	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1995	210,389	\$4,577,982,799	\$10,345,000	\$82,032	\$10,262,968	0.22 %	\$49
1996	212,163	5,046,579,667	9,855,000	171,825	9,683,175	0.19	46
1997	220,403	5,543,531,054	25,305,000	266,486	25,038,514	0.45	114
1998	224,357	6,111,765,315	24,405,000	321,630	24,083,370	0.39	107
1999	230,261	6,623,456,419	23,270,000	377,083	22,892,917	0.35	99
2000	238,314	7,181,351,351	22,070,000	429,452	21,640,548	0.30	91
2001	243,571	7,837,820,461	20,825,000	481,040	20,343,960	0.26	84
2002	245,913	8,556,637,343	19,530,000	335,361	19,194,639	0.22	78
2003	249,391	9,156,139,786	18,190,000	391,732	17,798,268	0.19	71
2004	252,351	9,735,663,464	16,795,000	353,992	16,441,008	0.17	65

(1) U.S. Department of Commerce, Grand Valley State University - Small Business Development Center, Census Bureau

(2) Gross Bonded Debt for the reporting entity includes general obligation building authority bonds.

**Net Bonded Debt per Capita**



**COUNTY OF OTTAWA**

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
GENERAL OBLIGATION BONDED DEBT  
TO TOTAL GOVERNMENTAL EXPENDITURES**

**FOR THE LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (1)</u>	<u>Total Governmental Expenditures</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
1995	\$470,000	\$617,508	\$1,087,508	\$59,793,192	1.82 %
1996	490,000	582,701	1,072,701	62,709,576	1.71
1997	520,000	698,795	1,218,795	68,735,448	1.77
1998	900,000	1,202,246	2,102,246	79,425,628	2.65
1999	1,135,000	1,165,832	2,300,832	82,169,608	2.80
2000	1,200,000	1,120,902	2,320,902	82,368,582	2.82
2001	1,245,000	1,072,564	2,317,564	87,226,709	2.66
2002	1,295,000	1,020,975	2,315,975	93,598,359	2.47
2003	1,340,000	965,822	2,305,822	103,458,719	2.23
2004	1,395,000	904,901	2,299,901	106,992,239	2.15

(1) Total Debt Service includes general obligation building authority bonds.

**COUNTY OF OTTAWA**  
**PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS**  
**FOR THE LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>New Commercial Construction Value (2)</u>	<u>New Industrial Construction Value (2)</u>	<u>New Residential Construction Value (2)</u>	<u>Bank Deposits (In Thousands) (1)</u>	<u>State Equalized Value (2)</u>
1995	20,209,848	19,706,440	103,954,788	1,948,341	4,577,982,799
1996	28,581,244	28,322,428	120,724,945	2,035,368	5,046,579,667
1997	35,250,928	21,935,338	143,850,569	2,326,481	5,543,531,054
1998	39,174,671	21,768,524	151,610,405	2,454,482	6,111,765,315
1999	32,030,685	17,399,761	134,832,545	2,577,071	6,623,456,419
2000	31,443,044	20,744,786	158,526,668	2,595,070	7,181,351,351
2001	28,875,814	30,548,584	145,741,768	2,658,663	7,837,820,461
2002	27,227,024	33,701,351	153,455,833	2,875,000	8,556,637,343
2003	51,094,877	21,802,045	159,109,038	3,170,000	9,156,139,786
2004	27,536,382	16,522,881	186,370,097	3,275,000	9,735,663,464

(1) Source: FDIC, BANKS AND BRANCHES, Summary of deposits in all commercial and savings banks, Table 8. Figures are as of 6/30.

(2) Ottawa County Equalization Department

**COUNTY OF OTTAWA**  
**DEMOGRAPHIC STATISTICS**  
**FOR THE LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Income (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate (4)</u>
1995	210,389	\$23,776	48,799	3.2 %
1996	212,163	24,858	50,183	3.1
1997	220,403	25,689	51,152	2.7
1998	224,357	26,676	51,823	2.5
1999	230,261	27,279	53,213	2.7
2000	238,314	27,881	54,068	2.4
2001	243,514	27,769	54,620	4.0
2002	246,294	27,830	55,293	5.3
2003	249,391	28,570	55,060	6.2
2004	252,351	n/a	55,696	5.2

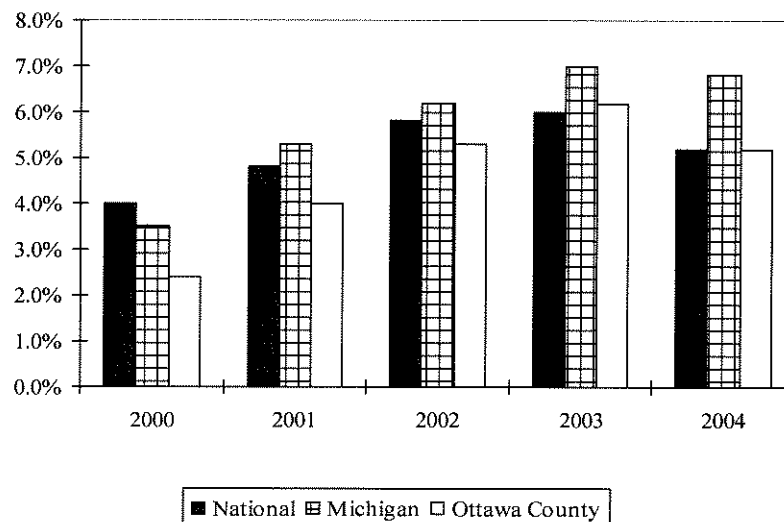
Median ages of individuals residing within Ottawa County for years 2000 and 1990 were 32.3 and 30.3, respectively.

n/a: Information is unavailable.

**Sources:**

- (1) U.S. Department of Commerce, Grand Valley State University - Small Business Development Center, Census Bureau
- (2) Grand Valley State University Seidman Business Services, U.S. Dept of Commerce
- (3) Fourth Friday Count, Ottawa Area Intermediate School District
- (4) Michigan Employment Security Commission

**National, State and County Unemployment Rates**



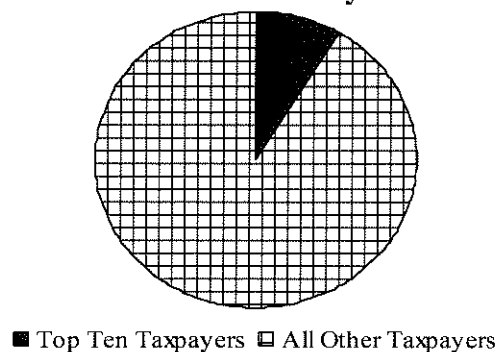
**COUNTY OF OTTAWA**  
**PRINCIPAL TAXPAYERS**

DECEMBER 31, 2004

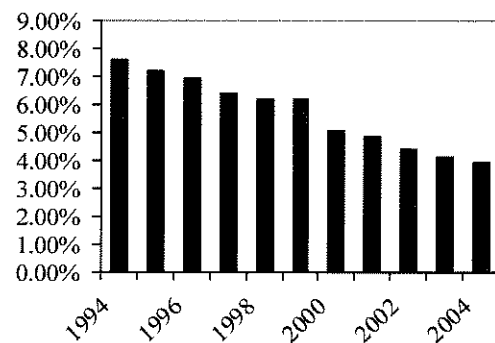
<u>Taxpayer</u>	<u>Type of Business</u>	<u>Taxable Valuation (1)</u>	<u>Percent of Valuation</u>
Consumers Energy	Utility	\$315,234,516	3.93 %
Herman Miller	Office Furniture	74,263,268	0.93
Gentex	Automotive Components	52,958,528	0.66
Pfizer	Pharmaceutical	51,857,228	0.65
Johnson Controls	Automotive Components	39,229,301	0.49
Magna Donnelly Corp	Automotive Components	38,025,470	0.47
Delphi Automotive Systems	Automotive Components	34,478,512	0.43
Shape Corp.	Metal Extrusion	32,880,589	0.41
Sara Lee	Food Products	30,457,308	0.38
Meijer, Inc.	Retail Stores	22,173,733	0.28
		<u>\$691,558,453</u>	<u>8.63 %</u>

(1) Ottawa County Equalization Department. The 2004 total Taxable Value was \$8,017,866,823.

**Concentration of Taxpayers in  
Ottawa County**



**Consumers Energy as a  
Percentage of Tax Base**



**COUNTY OF OTTAWA**  
**SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS**  
 FOR THE YEAR ENDED DECEMBER 31, 2004

<u>Name and Title of Official</u>	<u>Annual Salary</u>	<u>Amount of Surety Bond*</u>
Mary Richardson - Treasurer	\$65,928	\$1,000,000
Gary Rosema - Sheriff	86,847	1,000,000
Daniel C. Krueger - Clerk	75,554	1,000,000
Gary Scholten - Register of Deeds	65,928	1,000,000
Paul Geerlings - Drain Commissioner	60,141	1,000,000
Ronald Frantz - Prosecutor	104,364	1,000,000

\*The Public Employee Blanket Bond covers for Honesty and Faithful Performance by Position. (Bond No. 81 BPEAK 1415)

**COUNTY OF OTTAWA**

**LABOR AGREEMENTS**

**DECEMBER 31, 2004**

<u>Name of Contract</u>	<u>Number of Employees December 31, 2004</u>	<u>Expiration</u>
Command Officers Association (P.A. 312 Eligible)	20	December 31, 2002 <sup>1</sup>
Command Officers Association (P.A. 312 Non-Eligible)	7	December 31, 2005
Police Officers Association of Michigan (P.A. 312 Eligible)	96	December 31, 2005
Police Officers Association of Michigan (P.A. 312 Non-Eligible)	83	December 31, 2005
Local 4014 Ottawa County Michigan Friend of the Court	30	December 31, 2006
Michigan Nurses Association	34	December 31, 2005
Probate/Juvenile Association	54	December 31, 2005
58th District Court Association	<u>51</u>	December 31, 2006
Total employees covered by labor agreements	375	
Employees not covered by labor agreements	<u>575</u>	
Total employees	<u>950</u>	

<sup>1</sup> *In negotiations*

**COUNTY OF OTTAWA**  
**SCHEDULE OF INSURANCE IN FORCE**

DECEMBER 31, 2004

<u>Type of Coverage</u> <u>Name of Company</u>	<u>Policy</u> <u>Number</u>	<u>Annual</u> <u>Term</u>	<u>Premium</u>	<u>Details of Coverage</u>
<b><u>Property Including Boiler and Machinery</u></b>				
Federal Insurance Co.	3579-42-48	04/01/04 04/01/05	\$61,906	Blanket Buildings & Contents
Limits:				
\$55,966,846	- Blanket Buildings at Scheduled Premises			Boiler & Machinery Perils Included
19,724,189	- Blanket Personal Property at Scheduled Premises			Replacement Cost Valuation
1,000,000	- Blanket Extra Expense at Scheduled Premises			Extra Expense with No Monthly
50,000	- Personal Property at Any Other Premises			Limitation
<u>Sub-Limits:</u>				
\$5,000,000	- Earthquake, Policy Year Aggregate			<u>Deductible:</u>
\$5,000,000	- Flood, Policy Year Aggregate			\$50,000 – Property Damage
<b><u>Automobile Liability</u></b>				
Scottsdale Indemnity Insurance Company	WAI0000375	04/01/04 04/01/05	\$118,062	Automobile Liability, Michigan Personal Injury Protection and Michigan Property Protection
<u>Limits:</u>				
\$500,000	- Liability			<u>Deductibles:</u>
Statutory	- Personal Injury Protection			\$25,000 – Liability
\$1,000,000	- Property Protection			\$300 – Personal Injury Protection
				\$300 – Property Protection
<b><u>Crime Policy</u></b>				
Hartford Insurance Co.	81BPEAK1415	04/01/00 Until Cancelled	\$8,905	Public Employee Theft and Faithful Performance, Forgery or Alteration, Theft, Disappearance and Destruction
<u>Limits:</u>				
\$1,000,000	- Faithful Performance			<u>Deductibles:</u>
\$100,000	- Forgery or Alteration			\$5,000 Public Employee Theft, Disappearance, and Destruction
\$100,000	- Theft, Disappearance, and Destruction			\$10,000 – Public Employee Dishonesty
				\$1,000 – All Other Loss

**COUNTY OF OTTAWA**  
**SCHEDULE OF INSURANCE IN FORCE**

DECEMBER 31, 2004

<u>Type of Coverage</u> <u>Name of Company</u>	<u>Policy</u> <u>Number</u>	<u>Term</u>	<u>Annual</u> <u>Premium</u>	<u>Details of Coverage</u>
<b><u>Municipal Excess Liability</u></b>				
International Insurance Co. of Hannover	XSR 39306238	04/01/04 04/01/05	\$129,689	Excess General Liability Including Public Officials, Errors and Omissions, Law Enforcement Liability, Auto Liability, and Employee Benefits Liability Occurrence Basis <u>Self-Insured Retention:</u> \$ 500,000 – Automobile Liability \$1,000,000- All other Liability
Limits:				
\$1,000,000	- Each Occurrence and Wrongful Act and Aggregate			
\$1,000,000	- Employee Benefits Liability Aggregate			
<b><u>Excess Liability – First Layer</u></b>				
International Insurance Co. of Hannover	XLX 39306239	04/01/04 04/01/05	\$96,403	Liability in Excess of Underlying Insurance <u>Underlying Insurance:</u> International Insurance Co. of Hannover XSR 39306238
Limits:				
\$5,000,000	- Each Occurrence			
5,000,000	- Aggregate			
<b><u>Excess Liability – Second Layer</u></b>				
Lexington Insurance Co.	FFX6100027	04/01/04 04/01/05	\$63,670	Liability in Excess of Underlying Insurance <u>Underlying Insurance:</u> International Insurance Co. of Hannover XLX 39306239
Limits:				
\$5,000,000	- Each Occurrence			
\$5,000,000	- Aggregate			

**COUNTY OF OTTAWA**  
**SCHEDULE OF INSURANCE IN FORCE**

DECEMBER 31, 2004

<u>Type of Coverage</u> <u>Name of Company</u>	<u>Policy</u> <u>Number</u>	<u>Term</u>	<u>Annual</u> <u>Premium</u>	<u>Details of Coverage</u>
<b><u>Excess Workers' Compensation</u></b>				
Midwest Employers Casualty Co.	EWC006030	02/01/04 02/01/05	\$10,184	Specific Excess Workers' Compensation and Employers' Liability
<u>Limits:</u>				<u>Retentions:</u>
Statutory	- Workers' Compensation			\$750,000 – Each Accident
\$1,000,000	- Employers' Liability			\$750,000 – Each Employee, Injury by Disease
<b><u>Faithful Performance</u></b> <b><u>Scheduled Position Bond</u></b>				
Hartford Fire Insurance	81-BSB-AG1646	09/17/99 until canceled	\$100	Public Official Bond Magistrate Bond
<u>Limits:</u>				
\$20,000	- Scheduled Position			
<b><u>Group Health Insurance</u></b>				
SAFCO Life / Symetra Life Insurance Co.	860/289/8434 Group 578	01/01/04 12/31/04	\$10.06 - Single \$23.02 – Family Per Month	Specific Stop Loss Reinsurance <u>Deductible:</u> \$150,000 – Per Individual

**COUNTY OF OTTAWA**  
**MISCELLANEOUS STATISTICAL DATA**  
**DECEMBER 31, 2004**

Date of Incorporation: December 29, 1837

Form of Government: The County's legislative body is an eleven-member Board of Commissioners which is elected from single-member districts, determined by population, on a partisan basis for two-year terms. The Board annually elects from within its ranks a Chairman and Vice-Chairman by majority vote.

Location and Description: The County is located in the west-central part of Michigan's lower peninsula, having over 30 miles of Lake Michigan shoreline. The County is bordered by the City of Muskegon on its northwesterly boundary and the City of Grand Rapids on approximately half of its easterly boundary.

The topography of the County is flat to gently rolling, with approximately half of its land area being devoted to agricultural purposes. The County enjoys a healthy mix of tourism, industrial, commercial, and agricultural uses within its confines.

Area: 565 square miles

Police Protection:

Number of Employees	184
Vehicular Patrol Units	131
Correctional Facility:	
Jail/Work Release	369

Education: Higher educational opportunities are available to County residents at: Grand Valley State University in Allendale; Aquinas College, Calvin College, Calvin Theological Seminary, Cornerstone University, Davenport College, Grace Bible College, Grand Rapids Community College, ITT Technical Institute, Kendall College of Art and Design, and Reformed Bible College in Grand Rapids; Career Line Tech Center, Hope College, and Western Theological Seminary in Holland; Baker College and Muskegon Community College in Muskegon.

# COUNTY OF OTTAWA MISCELLANEOUS STATISTICAL DATA

DECEMBER 31, 2004

## CHARACTERISTICS

Industrial: The County's major industrial employers are located throughout the County with, major concentrations in the Grand Haven, Holland, and Zeeland areas, and produce a wide variety of products including furniture, processed foods, motors, metal, die castings, drugs, boats, automobile parts and accessories, lifesavers, foundry parts, printing equipment, leather tanning, plastic parts, bakery products, musical instruments, pneumatic tools and hydraulic presses.

Residential: According to the 2000 U.S. Census, there are 86,856 housing units in Ottawa County; of these, 81,662 or 94% are occupied. Residential development is concentrated around the incorporated cities, with the bulk of the County's population located in and around Holland, Grand Haven, and Georgetown Township. Occupancy statistics are as follows:

Owner-occupied	80.7%
Renter-occupied	19.3%

Equalized Value: \$9,735,663,464

<u>By Use:</u>		<u>By Class:</u>	
Residential	68.99%	Real property	93.73%
Commercial	13.58	Personal property	6.27
Industrial	10.71		
Agricultural	5.34		
Other	1.38		

### Ten (10) largest employers in Ottawa County in terms of employment:

<u>Company</u>	<u>Business</u>	<u>Approximate Number Employees</u>
Johnson Controls (1)	Automotive Components	4,800
Herman Miller (2)	Office Furniture	4,350
Grand Valley State University	Higher Education	2,132
Gentex Corporation	Automotive Mirrors	2,051
Haworth (1)	Office Furniture	1,863
Magna Donnelly (1)	Automotive Windows & Mirrors	1,752
Holland Community Hospital	Health Care	1,561
Meijer, Inc.	Retail Stores	1,324
County of Ottawa	Government	1,165
Holland Public Schools	Education	1,061

SOURCE: Ottawa County Economic Development Office, Inc.  
 (1) Facilities located within Ottawa County and/or the City of Holland portion of Allegan County  
 (2) Includes all subsidiaries